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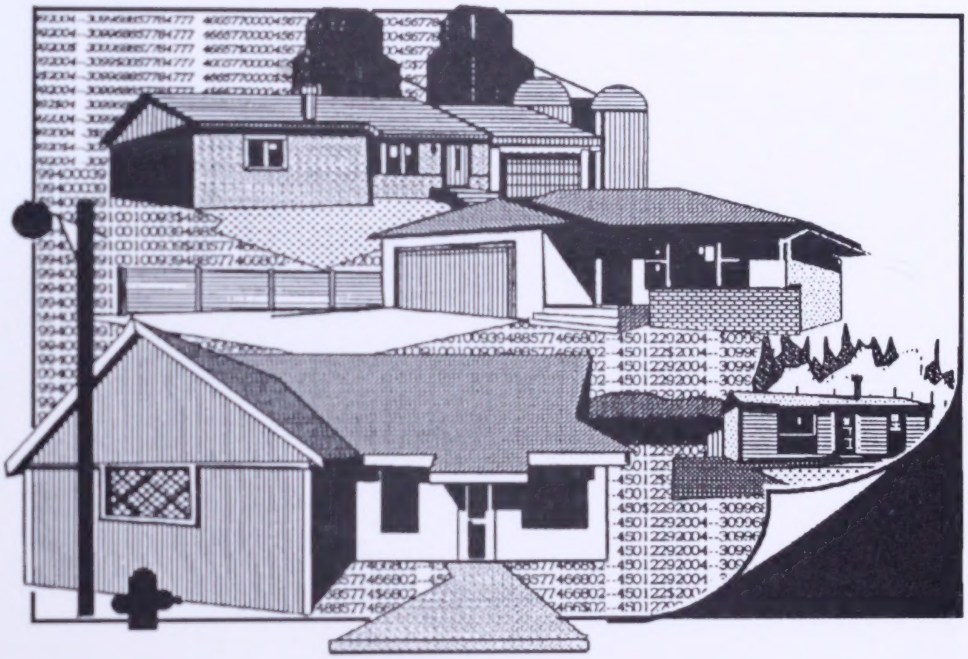
ALBERTA MUNICIPAL COMPARATIVE INFORMATION



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Alberta
MUNICIPAL AFFAIRS
Municipal Administrative
Services Division
Municipal Services Branch

17th Floor, CityCentre, 10155 - 102 Street, Edmonton, Alberta, Canada T5J 4L4 403/427-2523 Fax 403/420-1016

July 13, 1992

It gives me great pleasure to transmit to you the **Alberta Municipal Comparative Information** report. In it you will find a variety of comparable information about municipalities in Alberta and their taxation of residential properties. This information is designed to help municipal and other decision makers monitor the development and performance of the municipal organization.

The Alberta Municipal Comparative Information (AMCI) replaces and builds upon the information published by Alberta Municipal Affairs in previous years as the **Residential Property Survey**. Each of the self contained tables through which the AMCI information is presented can be used alone or in conjunction with the other tables. Individual tables will be periodically updated, and new and different information and tables may be added. An introduction and table notes provide a complete user's guide to each table. A summary of the data presented in each table by type of municipality is provided as a quick reference. These reference notes also help you to use the data and detail how statistics are calculated or from where they are derived.

As always, I welcome your comments and suggestions for improving The Alberta Municipal Comparative Information and its potential value to your work.

Bob Myroniuk
Executive Director

ALBERTA MUNICIPAL COMPARATIVE INFORMATION

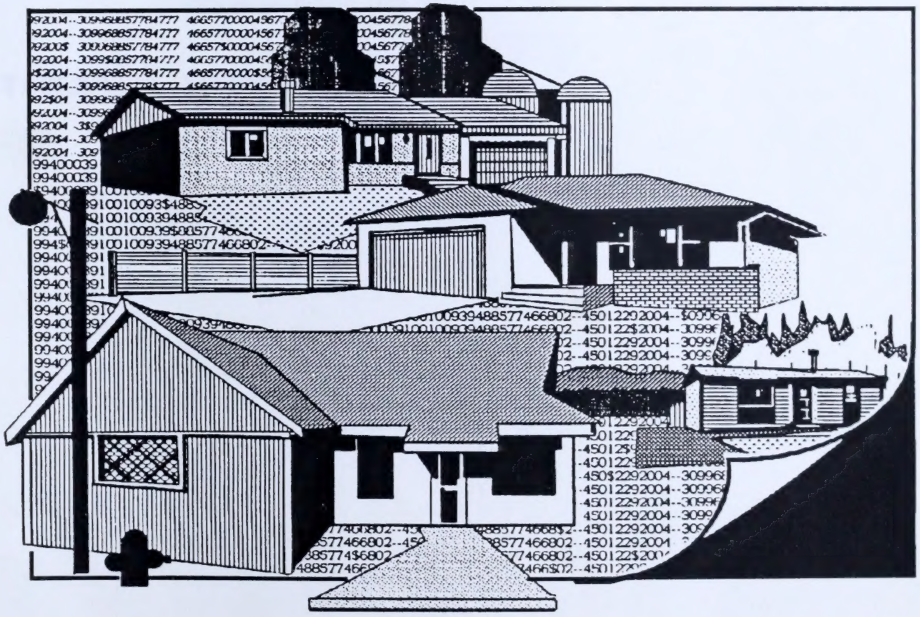

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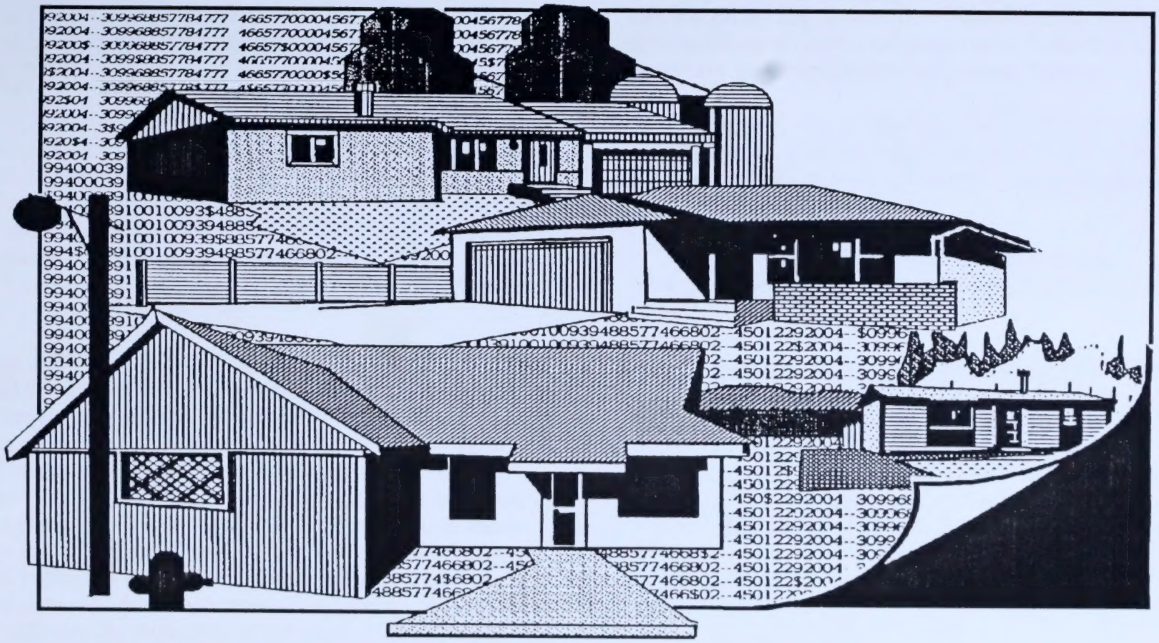
TABLE I

MUNICIPAL COMPARATIVES



ALBERTA MUNICIPAL COMPARATIVE INFORMATION

ALBERTA MUNICIPAL AFFAIRS MUNICIPAL SERVICES BRANCH

TABLE I: MUNICIPAL COMPARATIVES

Introduction

The information presented in this Table forms part of the **Alberta Municipal Comparative Information (AMCI)** that has been developed to help you make comparisons of residential assessment, taxation and utility charges among municipalities. The AMCI Tables replace and expand the information previously contained in the Residential Property Survey reports produced by Alberta Municipal Affairs. The information will be periodically updated and expanded in scope.

The information in the Tables has been developed primarily from data provided in the annual municipal financial statements which are compiled into the Alberta Municipal Financial Information System (AMFIS). Other sources include municipal population affidavits, and municipal utility bylaws and rate schedules. AMFIS data is not available for the City of Lloydminster, and comparable information, where it exists, is based on data submitted by the City.

As you will see, the AMCI information consists largely of tabulated data. Consistent presentation forms are used to make your comparisons easier. In all the Tables, municipalities are arranged alphabetically by type (eg. Towns, Counties). **Column averages** for all municipalities of the same type shown (eg. all Villages) are presented in a **summary page** at the beginning of each Table. Averages exclude those municipalities for which information was not available. Such a lack of data is indicated by an "n/a", or by a blank space in the case where no data was provided through a survey. A zero (0) indicates that (0) was the reported or calculated value. All dollar amounts are nominal and refer to the particular year which the figures represent. The summary page also acts as a quick reference guide to the table, with accompanying notes to assist you in the use of the tabulated information and to explain how it was calculated or from where it was derived. The date of production is indicated on each table.

AMFIS information contained in all Tables produced in 1992 refers to 1990 calendar year data, as does **dwelling unit** data. **Equalized assessment** statistics, which allow a comparison to be made of the assessment base of individual municipalities is based upon the 1991 equalized assessment calculated by the Assessment Equalization Board. The date applicable to all other information is indicated in the text or summary pages related to individual Tables.

Several sets of statistics in the Tables provide an **Index** measurement of the relative significance of an individual value when measured against the overall value for an entire group of municipalities (eg. all Cities).

Any suggestions, comments or queries relating to the Alberta Municipal Comparative Information should be directed to the

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Table I Notes

Making valid comparisons among municipalities is not an easy task. Each community is unique in its own way. The uses of this information must take care to ensure that the communities chosen for comparison are as similar as possible in size, types of services provided, housing mix and fiscal capacity.

The **population** data reported is for 1991, and the 1990 to 1991 rate of population growth is provided. It should be recognized that municipalities are not required to conduct an annual census. Consequently, a growth rate of 0% likely means that a census was not conducted.

The use of **"per dwelling unit"** sets of statistics in this and other Tables necessarily adds some uncertainty to comparisons since an "average dwelling" will differ among municipalities. The size, age, value and mix of housing types will all affect assessment and this will influence the level of taxation. The task of finding comparable rural municipalities is more difficult than in the case of urban municipalities. The housing picture is complicated by the fact that there is often housing in hamlets, on country residential acreages and on farms. Combined, these make the "per dwelling" measures more subject to variation.

By completing the following steps you can select similar municipalities which in turn will increase confidence in your comparisons.

STEP 1. Firstly, consider whether the **population and growth rate** of the municipalities that you want to make comparisons with are similar. It is difficult to compare municipalities of greatly different population sizes. Also, the geographic location of the municipality will sometimes affect taxation levels. For Summer Villages, population is not a valid statistic. Instead, comparisons should consider the number of residences (Column 3 of Table I).

STEP 2. Secondly, examine the **comparability of the housing stock**. Is the mix of Single Family Dwellings, Mobile Homes and Multiple Family Dwelling Units about the same? If they are similar, also check that the **Residential Equalized Assessment per Dwelling Unit** is similar. Then, it is likely that your selected (urban) municipalities will be providing fairly similar services to their residential properties. As a result, you can now draw more reliable conclusions about your comparisons of taxation and charges.

In the fourth column **Residential Equalized Assessment per Dwelling Unit** (R.E.A.P.D.U.) is calculated. The R.E.A.P.D.U. measure uses the portion of total equalized assessment which is not subject to the School Foundation Program Fund Levy. This measure has potential as an indicator of the average quality of the residential development in a municipality. It can generally be observed that the higher this number is, the better is the average quality of residential development in the community and/or the higher is the proportion of single family housing in the total housing mix.

For Summer Villages we use number of residences as a proxy for dwelling units.

STEP 3. Third, do the municipalities have a **comparable tax base** which gives council the opportunity to raise funds? Measures of **"fiscal capacity"** include **Equalized Assessment per Capita, Equalized Assessment per Dwelling** and, for rural municipalities, **Equalized Assessment per Kilometer of Road Serviced.** Fiscal capacity statistics furnish the best readily available indicators of the relative ability of any given municipality to provide a standard "basket" of municipal goods and services, for any given standard level of taxation.

Equalized Assessment per Capita (E.A.P.C.) and **Equalized Assessment per Dwelling Unit** (E.A.P.D.U.) measures relate the amount of assessment to the population and the number of dwelling units -- the major sources of demand for services in virtually all municipal settings. It should be noted that these measures have been calculated for Summer

Villages based upon the number of residences. The net costs involved ultimately require taxation which has to be raised from the municipality's assessment base. This base may consist of varying proportions of commercial, industrial and institutional property as well as the predominant residential (and farmland) property. The larger the assessment base overall, and the greater the non-residential portion, the more likely it is that the residents will pay average or below average taxes. This could mean comparatively low levels of taxes, or better service levels.

TABLE I: MUNICIPAL COMPARATIVES

Basic Comparisons: Comparable municipalities are those of similar population size, housing mix and residential equalized assessment per dwelling.

A population growth rate of 0% likely means that no census was conducted.

Residential Equalized Assessment per dwelling is an indicator of comparative values of the housing stock. For summer villages, dwelling units are the number of residences in the municipality.

These property tax base indicators show the relative ability of a municipality to provide a standard basket of goods/services for a standard level of taxes.

The higher the equalized assessment per capita, per dwelling, and in rural municipalities, per kilometer of road, the better off is the average residential taxpayer.

	STEP 1 Municipal Size		STEP 2 Housing Stock					STEP 3 Fiscal Capacity		
Municipality	Population 1991	Population Growth Rate 1990 - 1991	Number of Dwellings 1990	Residential Equal. Assess. Per Dwelling	Percentage Housing Mix			Total Equal. Assess. Per Capita	Total Equal. Assess. Per Dwelling	Equalized Assessment Per Kilometer (Rural Only)
					Single Dwells.	Mobile Dwells.	Multiple Dwells.			
Cities	105,375	1.0%	41,035	$44,224	65%	3%	32%	$27,110	$73,500	n/a
Towns	3,024	0.9%	1,085	$36,492	78%	10%	12%	$21,127	$57,683	n/a
Villages	376	0.4%	146	$25,477	86%	11%	3%	$17,930	$45,045	n/a
Summer Villages	76	2.8%	144	$33,740	n/a	n/a	n/a	$208,090	$34,457	n/a
Counties	8,524	0.1%	2,660	$61,433	n/a	n/a	n/a	$45,430	$148,161	$179,674
Municipal Districts	5,500	1.9%	1,654	$71,762	n/a	n/a	n/a	$57,335	$179,404	$195,992
Improvement Districts	4,029	-9.4%	1,363	$38,188	n/a	n/a	n/a	$161,000	$416,525	$304,318
Special Areas	6,010	0.0%	1,782	$113,890	n/a	n/a	n/a	$149,454	$504,049	$109,168

Average population figures by status. Source: Alberta Municipal Affairs Official Population Listing (November 1991)

Average number of dwelling units by status. Source: AMFIS

Urban municipality housing mix data was collected by survey in 1989. Multiple family dwellings include all dwellings which are not classified as single family or mobile home units.

Fiscal capacity measures are calculated by dividing 1991 total equalized assessment by 1990 total population, 1990 dwellings, and for rural municipalities, 1991 kilometers of roads serviced. These are all measures of the comparative strength of the municipal tax base.

Municipalities are listed alphabetically by status.

Refers to that portion of the total equalized assessment in a municipality that is not subject to School Foundation Program Fund Levy divided by the number of dwellings.

*** All figures are averages by municipal status.**

TABLE I: MUNICIPAL COMPARATIVES

	STEP 1 Municipal Size		STEP 2 Housing Stock					STEP 3 Fiscal Capacity		
Municipality	Population 1991	Population Growth Rate 1990 - 1991	Number of Dwellings 1990	Residential Equal. Assess. Per Dwelling	Percentage Housing Mix			Total Equal. Assess. Per Capita	Total Equal. Assess. Per Dwelling	Equalized Assessment Per Kilometer (Rural Only)
					Single Dwells.	Mobile Dwells.	Multiple Dwells.			
AIRDRIE	12,289	3.2%	3,892	$46,866	80%	0%	20%	$22,241	$68,026	n/a
CALGARY	708,593	2.3%	273,752	$53,703	51%	1%	48%	$32,927	$83,340	n/a
CAMROSE	12,968	0.0%	4,903	$37,719	75%	1%	24%	$23,066	$61,007	n/a
DRUMHELLER	6,366	0.0%	2,374	$33,584	76%	4%	20%	$22,172	$59,455	n/a
EDMONTON	614,665	1.5%	247,486	$41,678	52%	1%	47%	$28,911	$70,739	n/a
FORT MCMURRAY	33,698	0.0%	12,283	$43,604	39%	15%	46%	$21,132	$57,975	n/a
FORT SASKATCHEWAN	11,753	0.0%	3,889	$43,234	72%	0%	28%	$55,821	$168,698	n/a
GRANDE PRAIRIE	28,350	2.9%	10,279	$40,755	56%	4%	40%	$25,372	$68,023	n/a
LEDUC	13,822	1.9%	4,877	$44,248	77%	3%	20%	$22,014	$61,236	n/a
LETHBRIDGE	60,614	0.0%	23,982	$45,760	66%	2%	32%	$27,997	$70,763	n/a
LLOYDMINSTER	17,356	0.0%	7,019	n/a	62%	2%	36%	n/a	n/a	n/a
MEDICINE HAT	42,929	0.0%	17,896	$42,342	71%	3%	26%	$28,032	$67,243	n/a
RED DEER	58,252	2.3%	22,298	$43,377	47%	5%	48%	$26,079	$66,574	n/a
SPRUCE GROVE	12,403	0.0%	4,194	$46,574	78%	5%	17%	$21,145	$62,533	n/a
ST. ALBERT	41,745	2.5%	13,172	$64,448	74%	0%	26%	$25,585	$79,067	n/a
WETASKIWIN	10,203	0.0%	4,263	$35,474	69%	3%	28%	$24,159	$57,821	n/a

TABLE I: MUNICIPAL COMPARATIVES

	STEP 1 Municipal Size		STEP 2 Housing Stock					STEP 3 Fiscal Capacity		
Municipality	Population 1991	Population Growth Rate 1990 - 1991	Number of Dwellings 1990	Residential Equal. Assess. Per Dwelling	Percentage Housing Mix			Total Equal. Assess. Per Capita	Total Equal. Assess. Per Dwelling	Equalized Assessment Per Kilometer (Rural Only)
					Single Dwells.	Mobile Dwells.	Multiple Dwells.			
ATHABASCA	1,975	0.0%	802	$36,127	81%	4%	15%	$28,464	$70,095	n/a
BANFF	6,924	0.0%	2,136	$102,002	81%	4%	15%	$77,747	$252,022	n/a
BARRHEAD	4,014	0.0%	1,663	$36,588	72%	6%	22%	$24,078	$58,118	n/a
BASHAW	829	0.0%	348	$29,696	n/a	n/a	n/a	$24,302	$57,892	n/a
BASSANO	1,186	0.0%	459	$31,470	81%	7%	12%	$22,235	$57,452	n/a
BEAUMONT	4,952	8.0%	1,557	$51,127	91%	0%	10%	$19,032	$56,031	n/a
BEAVERLODGE	1,808	0.0%	656	$27,125	85%	10%	5%	$15,716	$43,314	n/a
BLACK DIAMOND	1,626	3.8%	568	$30,699	82%	7%	11%	$13,250	$36,555	n/a
BLACKFALDS	1,768	0.0%	609	$36,512	67%	26%	8%	$16,974	$49,276	n/a
BON ACCORD	1,362	0.0%	445	$38,073	82%	2%	16%	$14,122	$43,223	n/a
BONNYVILLE	5,575	0.0%	2,062	$35,575	58%	7%	35%	$22,188	$59,988	n/a
BOW ISLAND	1,566	0.0%	578	$37,150	83%	5%	12%	$23,286	$63,089	n/a
BOWDEN	967	0.0%	363	$30,704	62%	21%	17%	$16,000	$42,622	n/a
BROOKS	9,464	0.0%	3,314	$41,707	58%	7%	35%	$22,348	$63,820	n/a
BRUDERHEIM	1,203	0.0%	417	$33,352	82%	3%	15%	$13,604	$39,245	n/a
CALMAR	1,271	6.4%	434	$26,354	93%	5%	2%	$14,440	$39,727	n/a
CANMORE	5,784	8.6%	2,394	$48,913	64%	8%	28%	$30,373	$67,545	n/a
CARDSTON	3,497	0.0%	1,079	$38,697	94%	5%	1%	$16,944	$54,916	n/a
CARSTAIRS	1,537	0.0%	535	$36,876	90%	7%	3%	$17,727	$50,928	n/a
CASTOR	1,030	0.0%	428	$31,537	93%	7%	0%	$19,633	$47,247	n/a
CLARESHOLM	3,382	0.0%	1,259	$38,689	82%	3%	15%	$20,869	$56,061	n/a
COALDALE	5,230	0.0%	1,754	$47,572	96%	1%	3%	$19,235	$57,355	n/a
COCHRANE	5,195	6.1%	1,630	$50,883	86%	10%	14%	$23,849	$71,663	n/a
COLD LAKE	3,604	0.0%	1,355	$53,164	79%	2%	20%	$22,369	$59,498	n/a
CORONATION	1,310	0.0%	462	$25,056	72%	27%	1%	$18,093	$51,302	n/a
CROSSFIELD	1,480	0.0%	488	$49,495	78%	6%	16%	$23,823	$72,249	n/a
CROWSNEST PASS	6,912	0.0%	2,583	$27,067	96%	4%	0%	$17,403	$46,569	n/a
DAYSLAND	686	0.0%	305	$27,387	81%	10%	9%	$18,271	$41,094	n/a
DEVON	3,956	0.0%	1,359	$43,709	81%	0%	19%	$23,877	$69,505	n/a
DIDSBURY	3,305	3.4%	1,199	$35,040	72%	11%	18%	$17,725	$47,261	n/a
DRAYTON VALLEY	5,474	0.0%	2,002	$41,756	69%	11%	20%	$28,647	$78,329	n/a
ECKVILLE	869	0.0%	348	$31,517	67%	18%	15%	$19,098	$47,690	n/a

TABLE I: MUNICIPAL COMPARATIVES

	STEP 1 Municipal Size		STEP 2 Housing Stock					STEP 3 Fiscal Capacity		
Municipality	Population 1991	Population Growth Rate 1990 - 1991	Number of Dwellings 1990	Residential Equal. Assess. Per Dwelling	Percentage Housing Mix			Total Equal. Assess. Per Capita	Total Equal. Assess. Per Dwelling	Equalized Assessment Per Kilometer (Rural Only)
					Single Dwells.	Mobile Dwells.	Multiple Dwells.			
EDSON	7,323	0.0%	2,586	$37,381	70%	13%	17%	$23,843	$67,517	n/a
ELK POINT	1,391	0.0%	635	$36,865	68%	7%	25%	$25,094	$54,969	n/a
FAIRVIEW	3,281	0.0%	1,063	$40,361	89%	8%	3%	$20,440	$63,088	n/a
FALHER	1,172	0.0%	457	$32,304	80%	15%	5%	$24,553	$62,967	n/a
FORT MACLEOD	3,123	0.0%	1,171	$32,272	83%	15%	2%	$20,354	$54,284	n/a
FOX CREEK	2,259	9.2%	692	$41,338	69%	27%	4%	$19,502	$58,280	n/a
GIBBONS	2,491	0.0%	750	$41,293	89%	7%	4%	$14,777	$49,081	n/a
GLEICHEN	327	0.0%	124	$24,008	95%	5%	0%	$15,020	$39,610	n/a
GRAND CENTRE	3,715	0.0%	1,485	$36,043	58%	15%	27%	$24,804	$62,053	n/a
GRANDE CACHE	3,654	0.0%	1,334	$24,552	64%	6%	30%	$18,128	$49,655	n/a
GRANUM	371	0.0%	156	$24,053	74%	20%	6%	$16,977	$40,376	n/a
GRIMSHAW	2,753	0.0%	967	$36,075	93%	4%	3%	$18,304	$52,111	n/a
HANNA	3,017	0.0%	1,205	$41,312	22%	3%	75%	$25,319	$63,392	n/a
HARDISTY	642	0.0%	281	$22,181	89%	10%	1%	$15,421	$35,232	n/a
HIGH LEVEL	3,004	0.0%	966	$32,122	36%	39%	25%	$25,502	$79,305	n/a
HIGH PRAIRIE	2,817	0.0%	933	$35,367	87%	11%	2%	$20,692	$62,475	n/a
HIGH RIVER	6,227	8.2%	2,277	$42,037	73%	23%	4%	$22,901	$57,870	n/a
HINTON	9,893	0.0%	3,115	$42,199	47%	14%	39%	$30,507	$96,888	n/a
INNISFAIL	5,753	0.1%	2,283	$36,618	60%	10%	30%	$25,037	$63,004	n/a
IRVINE	304	0.0%	133	$19,831	85%	14%	1%	$13,325	$30,458	n/a
KILLAM	1,032	0.0%	382	$34,753	91%	3%	6%	$19,771	$53,414	n/a
LAC LA BICHE	2,553	0.0%	843	$40,833	72%	6%	22%	$24,273	$73,509	n/a
LACOMBE	6,770	4.6%	2,456	$40,495	68%	7%	25%	$21,077	$55,534	n/a
LAMONT	1,560	0.0%	562	$34,905	95%	2%	3%	$15,997	$44,404	n/a
MAGRATH	1,637	0.0%	500	$39,541	94%	5%	1%	$16,045	$52,532	n/a
MANNING	1,144	0.0%	414	$37,772	68%	14%	18%	$21,460	$59,299	n/a
MAYERTHORPE	1,615	0.0%	605	$25,847	72%	24%	4%	$14,415	$38,479	n/a
MCLENNAN	1,047	0.0%	369	$25,340	69%	14%	17%	$13,953	$39,590	n/a
MILK RIVER	929	0.0%	408	$34,215	73%	12%	15%	$23,837	$54,276	n/a
MILLET	1,703	0.0%	555	$32,424	83%	16%	1%	$12,748	$39,118	n/a
MORINVILLE	6,011	2.6%	1,848	$41,112	81%	2%	17%	$16,845	$53,415	n/a
MUNDARE	606	0.0%	260	$24,734	99%	0%	2%	$15,688	$36,566	n/a

TABLE I: MUNICIPAL COMPARATIVES

	STEP 1 Municipal Size		STEP 2 Housing Stock					STEP 3 Fiscal Capacity		
Municipality	Population 1991	Population Growth Rate 1990 - 1991	Number of Dwellings 1990	Residential Equal. Assess. Per Dwelling	Percentage Housing Mix			Total Equal. Assess. Per Capita	Total Equal. Assess. Per Dwelling	Equalized Assessment Per Kilometer (Rural Only)
					Single Dwells.	Mobile Dwells.	Multiple Dwells.			
NANTON	1,523	0.0%	634	$37,331	85%	7%	8%	$23,253	$55,858	n/a
OKOTOKS	6,628	3.9%	2,037	$56,266	80%	2%	18%	$22,227	$69,615	n/a
OLDS	5,233	0.0%	2,090	$38,017	85%	7%	8%	$22,610	$56,612	n/a
OYEN	1,032	1.2%	387	$32,715	86%	12%	2%	$20,124	$53,041	n/a
PEACE RIVER	6,696	0.8%	2,511	$40,684	69%	5%	27%	$26,815	$70,952	n/a
PENHOLD	1,495	0.0%	562	$35,806	74%	21%	5%	$15,905	$42,309	n/a
PICTURE BUTTE	1,542	0.0%	594	$35,913	77%	9%	14%	$18,994	$49,306	n/a
PINCHER CREEK	3,800	0.0%	1,346	$37,992	82%	10%	8%	$19,262	$54,379	n/a
PONOKA	5,473	0.0%	2,161	$41,120	84%	6%	10%	$23,124	$58,565	n/a
PROVOST	1,797	0.0%	700	$36,660	89%	10%	1%	$25,143	$64,546	n/a
RAINBOW LAKE	1,146	0.0%	280	$35,964	34%	61%	5%	$16,052	$65,700	n/a
RAYMOND	2,957	0.0%	830	$40,162	99%	1%	1%	$13,373	$47,643	n/a
REDCLIFF	3,834	0.0%	1,281	$37,801	97%	0%	3%	$20,287	$60,717	n/a
REDWATER	2,079	0.0%	790	$34,777	80%	5%	15%	$23,567	$62,019	n/a
RIMBEY	1,748	0.0%	699	$32,334	73%	12%	15%	$22,356	$55,907	n/a
ROCKY MOUNTAIN HOUSE	5,407	1.2%	2,018	$36,643	53%	33%	14%	$23,239	$61,529	n/a
SEDGEWICK	877	0.0%	341	$36,802	95%	4%	1%	$19,263	$49,541	n/a
SEXSMITH	1,256	0.0%	397	$30,488	75%	8%	17%	$21,747	$68,802	n/a
SLAVE LAKE	5,611	0.0%	1,851	$42,334	80%	19%	1%	$23,872	$72,365	n/a
SMOKY LAKE	1,045	0.0%	468	$31,604	82%	6%	13%	$23,539	$52,560	n/a
SPIRIT RIVER	1,086	0.0%	426	$30,097	90%	7%	3%	$19,585	$49,929	n/a
ST. PAUL	5,128	0.0%	1,748	$39,394	88%	2%	10%	$23,325	$68,426	n/a
STAVELY	505	0.0%	216	$26,871	83%	16%	1%	$16,226	$37,935	n/a
STETTLER	5,147	0.0%	1,935	$37,853	73%	4%	23%	$23,129	$61,521	n/a
STONY PLAIN	6,689	0.0%	2,237	$46,908	90%	0%	10%	$20,214	$60,444	n/a
STRATHMORE	4,185	11.7%	1,345	$43,507	64%	16%	20%	$22,401	$62,391	n/a
SUNDRE	1,840	0.0%	728	$30,422	67%	26%	7%	$19,432	$49,113	n/a
SWAN HILLS	2,412	0.0%	900	$33,605	45%	45%	10%	$18,396	$49,300	n/a
SYLVAN LAKE	3,937	0.0%	1,370	$47,674	n/a	n/a	n/a	$21,650	$62,216	n/a
TABER	6,382	0.0%	2,265	$43,292	92%	3%	5%	$25,381	$71,514	n/a
THREE HILLS	3,324	0.0%	978	$37,016	92%	7%	1%	$15,768	$53,592	n/a
TOFIELD	1,542	0.0%	605	$36,522	90%	6%	4%	$19,915	$50,758	n/a

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					Single Dwells.	Mobile Dwells.	Multiple Dwells.			
TROCHU	892	0.0%	357	$35,530	90%	9%	1%	$22,474	$56,154	n/a
TURNER VALLEY	1,379	4.7%	506	$34,263	84%	5%	11%	$18,852	$49,067	n/a
TWO HILLS	1,171	0.0%	522	$26,915	90%	2%	8%	$18,391	$41,256	n/a
VALLEYVIEW	2,218	0.0%	727	$32,927	65%	30%	1%	$19,041	$58,093	n/a
VAUXHALL	984	0.0%	381	$30,127	83%	7%	10%	$22,125	$57,143	n/a
VEGREVILLE	5,276	0.0%	2,111	$38,177	97%	2%	2%	$30,041	$75,080	n/a
VERMILION	4,407	1.0%	1,754	$29,434	76%	6%	18%	$20,345	$50,620	n/a
VIKING	1,160	0.0%	441	$33,457	92%	7%	1%	$20,359	$53,551	n/a
VULCAN	1,422	0.0%	624	$35,687	76%	5%	19%	$28,136	$64,117	n/a
WAINWRIGHT	4,713	0.0%	1,935	$33,794	75%	6%	19%	$23,268	$56,674	n/a
WEMBLEY	1,382	9.3%	366	$29,724	81%	11%	8%	$10,608	$36,634	n/a
WESTLOCK	4,507	0.0%	1,902	$34,269	77%	12%	11%	$23,881	$56,589	n/a
WHITECOURT	6,922	3.4%	2,473	$36,909	49%	23%	18%	$32,870	$88,946	n/a

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					Single Dwells.	Mobile Dwells.	Multiple Dwells.			
ACME	457	0.0%	168	$33,882	89%	6%	5%	$19,269	$52,417	n/a
ALIX	793	0.0%	297	$31,356	70%	25%	5%	$14,796	$39,505	n/a
ALLIANCE	184	0.0%	96	$17,315	98%	2%	0%	$20,450	$39,196	n/a
AMISK	207	0.0%	88	$20,426	85%	15%	0%	$10,862	$25,551	n/a
ANDREW	485	0.0%	277	$20,943	95%	4%	2%	$16,728	$29,290	n/a
ARROWWOOD	140	0.0%	66	$24,767	97%	2%	2%	$26,867	$56,990	n/a
BARNWELL	495	2.3%	122	$41,645	95%	5%	0%	$12,736	$50,525	n/a
BARONS	255	0.0%	122	$21,555	83%	17%	0%	$25,517	$53,334	n/a
BAWLF	375	0.0%	121	$33,514	92%	4%	4%	$14,122	$43,767	n/a
BEISEKER	615	6.8%	222	$32,319	83%	8%	10%	$22,279	$57,806	n/a
BENTLEY	841	0.0%	317	$29,929	79%	11%	11%	$16,755	$44,450	n/a
BERWYN	661	0.0%	240	$30,014	76%	22%	2%	$15,262	$42,035	n/a
BIG VALLEY	300	1.7%	128	$19,005	90%	9%	1%	$14,581	$33,605	n/a
BITTERN LAKE	169	7.0%	52	$33,603	87%	13%	0%	$13,414	$40,759	n/a
BLACKIE	266	0.0%	94	$32,923	98%	1%	1%	$24,349	$68,901	n/a
BOTHA	180	0.0%	60	$31,570	95%	2%	3%	$14,981	$44,944	n/a
BOYLE	700	0.0%	296	$33,202	74%	14%	13%	$29,438	$69,617	n/a
BRETON	511	-8.3%	248	$19,731	63%	27%	11%	$15,020	$33,734	n/a
BURDETT	278	0.0%	86	$18,952	88%	12%	0%	$11,200	$36,206	n/a
CARBON	429	0.0%	171	$31,232	83%	4%	14%	$18,590	$46,639	n/a
CARMANGAY	259	0.0%	117	$20,428	90%	9%	1%	$16,853	$37,308	n/a
CAROLINE	387	0.0%	192	$22,185	61%	16%	23%	$19,601	$39,507	n/a
CAYLEY	243	12.5%	74	$30,221	98%	1%	1%	$17,633	$51,470	n/a
CEREAL	251	0.0%	95	$24,414	70%	30%	0%	$16,796	$44,377	n/a
CHAMPION	358	0.0%	161	$20,301	85%	13%	3%	$16,616	$36,947	n/a
CHAUVIN	400	0.0%	166	$24,188	84%	15%	1%	$16,107	$38,811	n/a
CHIPMAN	239	0.0%	91	$25,183	93%	5%	1%	$14,793	$38,851	n/a
CLIVE	356	0.0%	130	$33,452	75%	21%	4%	$15,628	$42,798	n/a
CLUNY	118	25.5%	44	$21,060	94%	4%	2%	$20,856	$44,555	n/a
CLYDE	405	0.0%	162	$21,317	61%	26%	13%	$11,499	$28,746	n/a
COALHURST	1,347	4.5%	412	$34,951	74%	24%	2%	$12,681	$39,675	n/a
CONSORT	700	0.0%	262	$29,078	80%	18%	2%	$18,114	$48,396	n/a

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					Single Dwells.	Mobile Dwells.	Multiple Dwells.			
COUTTS	359	0.0%	136	$25,664	84%	8%	8%	$20,217	$53,366	n/a
COWLEY	290	0.0%	100	$29,465	75%	14%	1%	$14,562	$42,231	n/a
CREMONA	390	6.0%	137	$31,865	74%	16%	10%	$17,582	$47,228	n/a
CZAR	181	0.0%	86	$15,583	80%	19%	1%	$14,999	$31,568	n/a
DELBURNE	577	0.0%	235	$26,852	75%	15%	10%	$15,849	$38,915	n/a
DELIA	223	0.0%	104	$25,398	81%	8%	11%	$24,088	$51,651	n/a
DERWENT	149	0.0%	65	$12,382	99%	1%	0%	$11,262	$25,816	n/a
DEWBERRY	210	0.0%	79	$29,436	73%	26%	1%	$17,352	$46,125	n/a
DONALDA	218	-4.0%	112	$18,894	90%	10%	0%	$15,281	$30,972	n/a
DONNELLY	404	0.0%	174	$28,554	82%	16%	2%	$18,346	$42,595	n/a
DUCHESS	430	0.0%	148	$36,158	99%	1%	0%	$17,182	$49,921	n/a
EAGLESHAM	185	1.1%	82	$13,104	93%	7%	0%	$16,088	$35,903	n/a
EDBERG	129	0.0%	56	$22,077	100%	0%	0%	$13,367	$30,792	n/a
EDGERTON	399	0.0%	160	$26,878	88%	10%	2%	$16,656	$41,536	n/a
ELNORA	263	1.2%	126	$22,145	85%	4%	11%	$15,847	$32,700	n/a
EMPRESS	229	0.0%	97	$16,115	93%	0%	7%	$13,367	$31,558	n/a
ENTWISTLE	478	0.0%	176	$29,030	96%	3%	1%	$17,453	$47,400	n/a
EVANSBURG	750	0.0%	269	$31,641	77%	6%	17%	$17,131	$47,763	n/a
FERINTOSH	125	0.0%	61	$21,286	98%	0%	2%	$16,102	$32,995	n/a
FOREMOST	595	0.0%	219	$34,363	89%	2%	9%	$22,608	$61,425	n/a
FORESTBURG	936	0.0%	414	$32,888	89%	6%	5%	$21,141	$47,796	n/a
GADSBY	35	0.0%	17	$17,611	100%	0%	0%	$24,731	$50,916	n/a
GALAHAD	176	0.0%	79	$20,080	100%	0%	0%	$16,401	$36,538	n/a
GIROUXVILLE	367	0.0%	135	$26,942	92%	6%	2%	$17,248	$46,889	n/a
GLENDON	480	0.0%	195	$28,243	80%	10%	10%	$16,939	$41,695	n/a
GLENWOOD	298	-2.3%	83	$36,349	99%	2%	0%	$13,848	$50,889	n/a
GRASSY LAKE	244	0.0%	88	$20,198	100%	0%	0%	$11,071	$30,697	n/a
HAIRY HILL	72	-4.0%	50	$10,565	100%	0%	0%	$16,664	$24,996	n/a
HALKIRK	155	0.0%	61	$23,524	60%	40%	0%	$16,078	$40,853	n/a
HAY LAKES	312	0.0%	120	$27,702	86%	14%	0%	$13,612	$35,392	n/a
HEISLER	220	0.0%	82	$20,148	100%	0%	0%	$11,848	$31,788	n/a
HILLSPRING	251	0.0%	75	$28,832	85%	15%	0%	$9,806	$32,816	n/a

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					Single Dwells.	Mobile Dwells.	Multiple Dwells.			
HINES CREEK	513	0.0%	173	$19,626	91%	7%	2%	$15,144	$44,907	n/a
HOLDEN	411	0.0%	185	$21,298	95%	5%	0%	$17,182	$38,171	n/a
HUGHENDEN	280	0.0%	116	$16,623	91%	8%	1%	$11,477	$27,703	n/a
HUSSAR	150	-0.7%	71	$24,888	83%	11%	6%	$28,361	$60,318	n/a
HYTHE	688	0.0%	249	$23,115	90%	8%	2%	$16,159	$44,647	n/a
INNISFREE	219	0.0%	113	$24,335	93%	5%	2%	$25,983	$50,357	n/a
IRMA	484	0.0%	185	$30,661	91%	8%	1%	$17,945	$46,947	n/a
IRRICANA	817	3.9%	241	$31,243	91%	0%	9%	$12,010	$39,169	n/a
KINUSO	282	0.0%	96	$20,006	88%	21%	1%	$11,453	$33,644	n/a
KITSCOTY	622	0.0%	212	$39,683	89%	11%	1%	$18,322	$53,757	n/a
LAVOY	109	-13.5%	44	$22,050	91%	9%	0%	$13,269	$37,997	n/a
LEGAL	954	0.0%	328	$25,734	95%	0%	5%	$11,401	$33,159	n/a
LINDEN	455	9.1%	174	$34,116	91%	8%	1%	$21,966	$52,643	n/a
LOMOND	177	0.0%	84	$20,047	89%	8%	3%	$23,528	$49,578	n/a
LONGVIEW	297	3.8%	113	$28,807	88%	12%	0%	$20,814	$52,679	n/a
LOUGHEED	279	0.0%	106	$23,265	70%	20%	10%	$18,745	$49,338	n/a
MANNVILLE	778	0.0%	340	$25,102	90%	8%	2%	$14,995	$34,311	n/a
MARWAYNE	516	0.0%	197	$29,912	88%	10%	2%	$20,060	$52,543	n/a
MILO	114	0.0%	55	$21,261	98%	1%	1%	$28,566	$59,209	n/a
MINBURN	135	0.0%	54	$12,167	93%	7%	0%	$11,081	$27,702	n/a
MIRROR	508	0.0%	206	$24,141	59%	40%	1%	$13,574	$33,474	n/a
MORRIN	252	0.0%	102	$25,127	86%	14%	0%	$15,723	$38,845	n/a
MUNSON	156	0.0%	56	$32,669	38%	62%	0%	$15,403	$42,908	n/a
MYRNAM	383	0.0%	168	$25,032	100%	0%	0%	$16,919	$38,571	n/a
NAMPA	464	0.0%	171	$29,599	71%	29%	0%	$19,109	$51,851	n/a
NEW NORWAY	273	0.0%	87	$25,655	93%	7%	0%	$12,739	$39,973	n/a
NEW SAREPTA	355	0.0%	124	$25,101	63%	27%	10%	$12,269	$35,125	n/a
NOBLEFORD	555	0.0%	197	$35,287	98%	1%	1%	$20,562	$57,928	n/a
ONOWAY	647	0.0%	278	$29,373	95%	3%	2%	$20,593	$47,926	n/a
PARADISE VALLEY	163	0.0%	63	$18,712	67%	32%	2%	$10,531	$27,247	n/a
PLAMONDON	249	0.0%	98	$28,363	93%	6%	1%	$16,097	$40,900	n/a
RADWAY	200	0.0%	85	$18,000	92%	8%	0%	$12,879	$30,303	n/a

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ROCKYFORD	311	0.0%	122	$28,109	98%	1%	1%	$23,171	$59,067	n/a
ROSALIND	214	0.0%	75	$28,304	91%	9%	0%	$15,724	$44,866	n/a
ROSEMARY	321	0.0%	104	$28,388	92%	8%	1%	$11,374	$35,105	n/a
RUMSEY	70	0.0%	33	$17,413	73%	27%	0%	$20,526	$43,540	n/a
RYCROFT	672	0.0%	256	$22,953	79%	20%	1%	$17,118	$44,934	n/a
RYLEY	500	0.0%	191	$26,446	86%	12%	2%	$18,413	$48,203	n/a
SANGUDO	401	0.0%	188	$20,179	70%	30%	0%	$14,739	$31,438	n/a
STANDARD	336	0.0%	130	$31,850	92%	6%	2%	$21,647	$55,949	n/a
STIRLING	796	0.0%	205	$34,896	83%	14%	3%	$9,908	$38,471	n/a
STROME	267	0.0%	107	$20,917	100%	0%	0%	$17,506	$43,684	n/a
THORHILD	481	0.0%	220	$29,552	99%	1%	1%	$19,755	$43,191	n/a
THORSBY	640	0.0%	280	$33,566	89%	10%	1%	$22,675	$51,830	n/a
TILLEY	362	0.0%	117	$20,686	80%	20%	1%	$10,052	$31,101	n/a
TORRINGTON	209	0.0%	79	$19,217	85%	15%	0%	$17,499	$46,295	n/a
VETERAN	312	0.0%	124	$19,355	75%	25%	0%	$13,479	$33,914	n/a
VILNA	325	0.0%	147	$26,538	98%	1%	1%	$17,515	$38,723	n/a
WABAMUN	603	0.0%	232	$30,073	71%	22%	8%	$140,584	$365,397	n/a
WANHAM	238	0.0%	100	$14,461	70%	30%	0%	$18,657	$44,404	n/a
WARBURG	477	0.0%	181	$31,035	89%	10%	1%	$17,602	$46,389	n/a
WARNER	490	0.0%	188	$22,839	90%	8%	2%	$17,449	$45,479	n/a
WARSPITE	97	0.0%	39	$20,045	100%	0%	0%	$15,083	$37,513	n/a
WASKATENAU	276	0.0%	129	$23,359	94%	5%	1%	$17,609	$37,676	n/a
WILLINGDON	371	0.0%	159	$25,671	92%	8%	0%	$16,895	$39,423	n/a
YOUNGSTOWN	294	0.0%	122	$15,785	76%	23%	1%	$12,694	$30,592	n/a

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ALBERTA BEACH S.V.	507	0.0%	764	$19,815	n/a	n/a	n/a	$32,441	$21,528	n/a
ARGENTIA BEACH S.V.	3	0.0%	103	$57,892	n/a	n/a	n/a	$2,002,993	$58,340	n/a
BETULA BEACH S.V.	10	0.0%	33	$33,727	n/a	n/a	n/a	$113,459	$34,381	n/a
BIRCH COVE S.V.	8	0.0%	53	$15,907	n/a	n/a	n/a	$107,209	$16,182	n/a
BIRCHCLIFF S.V.	48	0.0%	109	$78,356	n/a	n/a	n/a	$179,808	$79,181	n/a
BONDISS S.V.	59	0.0%	101	$31,034	n/a	n/a	n/a	$59,142	$34,548	n/a
BONNYVILLE BEACH S.V.	62	0.0%	62	$38,461	n/a	n/a	n/a	$38,791	$38,791	n/a
CASTLE ISLAND S.V.	7	0.0%	19	$47,922	n/a	n/a	n/a	$131,075	$48,291	n/a
CHESTERMERE LAKE S.V.	861	10.1%	352	$104,896	n/a	n/a	n/a	$48,631	$108,039	n/a
CRYSTAL SPRINGS S.V.	35	0.0%	156	$35,349	n/a	n/a	n/a	$159,663	$35,822	n/a
EDMONTON BEACH S.V.	332	0.0%	207	$23,277	n/a	n/a	n/a	$15,115	$24,242	n/a
GHOST LAKE S.V.	28	0.0%	102	$21,376	n/a	n/a	n/a	$78,987	$21,683	n/a
GOLDEN DAYS S.V.	47	20.5%	211	$44,269	n/a	n/a	n/a	$243,252	$44,961	n/a
GRANDVIEW S.V.	40	0.0%	193	$33,223	n/a	n/a	n/a	$163,396	$33,865	n/a
GULL LAKE S.V.	102	0.0%	236	$27,911	n/a	n/a	n/a	$66,701	$28,828	n/a
HALF MOON BAY S.V.	54	0.0%	61	$49,243	n/a	n/a	n/a	$56,079	$49,643	n/a
HORSESHOE BAY S. V.	24	71.4%	81	$17,818	n/a	n/a	n/a	$105,858	$18,297	n/a
ISLAND LAKE S.V.	126	0.0%	265	$18,640	n/a	n/a	n/a	$40,175	$19,102	n/a
ISLAND LAKE SOUTH S.V.	69	16.9%	65	$24,641	n/a	n/a	n/a	$27,505	$24,966	n/a
ITASKA BEACH S.V.	2	0.0%	86	$38,914	n/a	n/a	n/a	$1,685,587	$39,200	n/a
JARVIS BAY S.V.	56	0.0%	93	$66,008	n/a	n/a	n/a	$110,619	$66,609	n/a
KAPASIWIN S.V.	3	0.0%	46	$39,720	n/a	n/a	n/a	$614,098	$40,050	n/a
LAKEVIEW S.V.	27	0.0%	38	$22,999	n/a	n/a	n/a	$33,142	$23,548	n/a
LARKSPUR S. V.	6	0.0%	56	$18,593	n/a	n/a	n/a	$176,484	$18,909	n/a
MA-ME-O BEACH S.V.	85	57.4%	275	$34,233	n/a	n/a	n/a	$190,522	$37,412	n/a
MEWATHA BEACH S.V.	44	37.5%	182	$19,233	n/a	n/a	n/a	$111,292	$19,568	n/a
NAKAMUN PARK S.V.	6	-53.8%	121	$16,849	n/a	n/a	n/a	$162,504	$17,459	n/a
NORGLENWOLD S.V.	168	0.0%	145	$85,142	n/a	n/a	n/a	$73,998	$85,736	n/a
NORRIS BEACH S.V.	20	0.0%	74	$31,261	n/a	n/a	n/a	$116,915	$31,599	n/a
PARKLAND BEACH S.V.	48	0.0%	207	$14,515	n/a	n/a	n/a	$63,812	$14,797	n/a
PELICAN NARROWS S.V.	79	0.0%	66	$56,308	n/a	n/a	n/a	$47,938	$57,381	n/a
POINT ALISON S.V.	1	-50.0%	33	$41,875	n/a	n/a	n/a	$694,319	$42,080	n/a

TABLE I: MUNICIPAL COMPARATIVES

	STEP 1 Municipal Size		STEP 2 Housing Stock					STEP 3 Fiscal Capacity		
Municipality	Population 1991	Population Growth Rate 1990 - 1991	Number of Dwellings 1990	Residential Equal. Assess. Per Dwelling	Percentage Housing Mix			Total Equal. Assess. Per Capita	Total Equal. Assess. Per Dwelling	Equalized Assessment Per Kilometer (Rural Only)
					Single Dwells.	Mobile Dwells.	Multiple Dwells.			
POPLAR BAY S.V.	43	0.0%	168	$41,866	n/a	n/a	n/a	$164,666	$42,147	n/a
ROCHON SANDS S.V.	36	-12.2%	145	$18,573	n/a	n/a	n/a	$67,469	$19,077	n/a
ROSS HAVEN S.V.	73	0.0%	221	$22,648	n/a	n/a	n/a	$69,727	$23,032	n/a
SANDY BEACH S.V.	108	0.0%	261	$25,471	n/a	n/a	n/a	$64,106	$26,527	n/a
SEBA BEACH S.V.	103	0.0%	335	$22,727	n/a	n/a	n/a	$79,270	$24,372	n/a
SILVER BEACH S.V.	25	0.0%	97	$66,785	n/a	n/a	n/a	$260,535	$67,148	n/a
SILVER SANDS S.V.	67	0.0%	188	$23,801	n/a	n/a	n/a	$68,312	$24,345	n/a
SOUTH BAPTISTE S.V.	64	0.0%	64	$31,266	n/a	n/a	n/a	$32,118	$32,118	n/a
SOUTH VIEW S.V.	44	0.0%	92	$14,980	n/a	n/a	n/a	$33,856	$16,192	n/a
SUNDANCE BEACH S.V.	16	0.0%	120	$33,783	n/a	n/a	n/a	$255,345	$34,046	n/a
SUNRISE BEACH S.V.	49	0.0%	113	$25,668	n/a	n/a	n/a	$60,256	$26,129	n/a
SUNSET BEACH S.V.	38	0.0%	102	$21,855	n/a	n/a	n/a	$59,631	$22,215	n/a
SUNSET POINT S.V.	93	-8.8%	142	$42,770	n/a	n/a	n/a	$60,197	$43,240	n/a
VAL QUENTIN S.V.	78	0.0%	155	$25,045	n/a	n/a	n/a	$50,757	$25,542	n/a
WAIPAROUS S.V.	16	0.0%	63	$29,657	n/a	n/a	n/a	$120,194	$30,525	n/a
WEST BAPTISTE S.V.	26	23.8%	75	$26,792	n/a	n/a	n/a	$97,379	$27,266	n/a
WEST COVE S.V.	48	0.0%	228	$17,762	n/a	n/a	n/a	$85,893	$18,083	n/a
WHISPERING HILLS S.V.	38	0.0%	98	$26,611	n/a	n/a	n/a	$69,882	$27,097	n/a
WHITE GULL S.V.	8	33.3%	90	$14,301	n/a	n/a	n/a	$220,261	$14,684	n/a
WHITE SANDS S.V.	2	0.0%	116	$22,361	n/a	n/a	n/a	$1,318,704	$22,736	n/a
YELLOWSTONE S.V.	96	3.2%	146	$24,115	n/a	n/a	n/a	$38,679	$24,638	n/a

TABLE I: MUNICIPAL COMPARATIVES

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					Single Dwells.	Mobile Dwells.	Multiple Dwells.			
ATHABASCA CTY. NO. 12	6,094	0.0%	1,978	$38,553	n/a	n/a	n/a	$22,816	$70,294	$59,713
BARRHEAD CTY. NO. 11	5,728	0.0%	1,739	$40,373	n/a	n/a	n/a	$17,011	$56,033	$58,488
BEAVER CTY. NO. 9	5,400	0.0%	1,670	$56,955	n/a	n/a	n/a	$34,579	$111,813	$75,752
CAMROSE CTY. NO. 22	7,475	0.0%	2,371	$56,374	n/a	n/a	n/a	$29,890	$94,233	$79,354
FLAGSTAFF CTY. NO. 29	4,406	0.0%	1,294	$86,922	n/a	n/a	n/a	$58,915	$200,603	$84,769
FORTY MILE CTY. NO. 8	3,335	0.0%	870	$100,761	n/a	n/a	n/a	$47,601	$182,469	$48,891
GRANDE PRAIRIE CTY. NO. 1	12,042	0.0%	3,647	$42,389	n/a	n/a	n/a	$37,292	$123,133	$125,943
LAC STE. ANNE CTY. NO. 28	7,765	0.0%	2,561	$41,400	n/a	n/a	n/a	$21,692	$65,772	$80,626
LACOMBE CTY. NO. 14	8,911	0.0%	2,798	$62,912	n/a	n/a	n/a	$90,497	$288,213	$320,631
LAMONT CTY. NO. 30	4,287	0.0%	1,504	$49,653	n/a	n/a	n/a	$29,823	$85,006	$61,644
LEDUC CTY. NO. 25	11,278	0.0%	3,580	$49,681	n/a	n/a	n/a	$64,614	$203,551	$305,041
LETHBRIDGE CTY. NO. 26	8,266	0.0%	2,297	$56,212	n/a	n/a	n/a	$28,287	$101,793	$115,079
MINBURN CTY. NO. 27	3,894	0.0%	1,200	$75,869	n/a	n/a	n/a	$40,868	$132,616	$72,336
MOUNTAIN VIEW CTY. NO. 17	8,886	0.0%	2,997	$53,976	n/a	n/a	n/a	$53,243	$157,864	$166,900
NEWELL CTY. NO. 4	6,143	0.0%	1,750	$46,220	n/a	n/a	n/a	$70,407	$247,150	$216,473
PAINTEARTH CTY. NO. 18	2,439	0.0%	726	$87,664	n/a	n/a	n/a	$140,342	$471,478	$158,645
PARKLAND CTY. NO. 31	20,926	0.0%	6,598	$58,558	n/a	n/a	n/a	$52,877	$167,704	$516,603
PONOKA CTY. NO. 3	7,739	0.0%	2,348	$42,025	n/a	n/a	n/a	$29,210	$96,276	$108,155
RED DEER CTY. NO. 23	13,911	0.0%	4,447	$70,246	n/a	n/a	n/a	$41,403	$129,514	$182,662
SMOKY LAKE CTY. NO. 13	2,789	0.0%	896	$61,264	n/a	n/a	n/a	$40,642	$126,507	$68,626
ST. PAUL CTY. NO. 19	6,595	0.0%	1,979	$44,636	n/a	n/a	n/a	$25,710	$85,678	$80,044
STETTLER CTY. NO. 6	5,179	0.0%	1,613	$60,533	n/a	n/a	n/a	$44,516	$142,931	$83,619
STRATHCONA CTY. NO. 20	55,773	4.1%	17,615	$59,344	n/a	n/a	n/a	$44,608	$135,639	$1,726,372
THORHILD CTY. NO. 7	3,094	0.0%	1,064	$42,996	n/a	n/a	n/a	$25,280	$73,513	$56,312
TWO HILLS CTY. NO. 21	3,086	0.0%	1,004	$67,717	n/a	n/a	n/a	$39,092	$120,158	$51,140
VERMILION RIVER CTY. NO. 24	8,112	0.0%	2,457	$57,686	n/a	n/a	n/a	$32,571	$107,535	$80,750
VULCAN CTY. NO. 2	3,656	0.0%	1,084	$105,104	n/a	n/a	n/a	$49,387	$166,567	$59,652
WARNER CTY. NO. 5	3,579	0.0%	836	$98,167	n/a	n/a	n/a	$31,769	$136,005	$48,094
WETASKIWIN CTY. NO. 10	9,521	0.0%	3,149	$46,533	n/a	n/a	n/a	$36,104	$109,160	$149,299
WHEATLAND CTY. NO. 16	5,409	0.0%	1,732	$82,257	n/a	n/a	n/a	$81,848	$255,611	$148,601

TABLE I: MUNICIPAL COMPARATIVES

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					Single Dwells.	Mobile Dwells.	Multiple Dwells.			
ACADIA MD. NO. 34	618	0.0%	160	$118,510	n/a	n/a	n/a	$39,049	$150,825	$49,076
BIGHORN MD. NO. 8	1,357	19.2%	615	$57,532	n/a	n/a	n/a	$117,972	$218,296	$863,913
BONNYVILLE MD. NO. 87	10,384	0.0%	2,873	$72,363	n/a	n/a	n/a	$26,318	$95,122	$168,161
BRAZEAU MD. NO. 77	5,448	0.0%	2,000	$29,079	n/a	n/a	n/a	$90,412	$246,281	$458,198
CARDSTON MD. NO. 6	4,434	0.0%	971	$67,303	n/a	n/a	n/a	$20,037	$91,499	$83,275
CLEARWATER MD. NO. 99	9,848	0.0%	3,152	$31,163	n/a	n/a	n/a	$73,474	$229,559	$355,213
CYPRESS MD. NO. 1	5,022	4.7%	1,567	$139,780	n/a	n/a	n/a	$170,061	$520,385	$262,200
FAIRVIEW MD. NO. 136	1,903	0.0%	587	$52,812	n/a	n/a	n/a	$32,654	$105,863	$67,560
FOOTHILLS MD. NO. 31	10,435	10.6%	3,315	$95,464	n/a	n/a	n/a	$54,661	$155,524	$246,668
KNEEHILL MD. NO. 48	4,996	0.0%	1,512	$73,282	n/a	n/a	n/a	$52,474	$173,388	$94,858
PEACE MD. NO. 135	1,527	0.0%	466	$49,164	n/a	n/a	n/a	$37,392	$122,528	$92,298
PINCHER CREEK MD. NO. 9	3,093	0.0%	932	$70,472	n/a	n/a	n/a	$59,316	$196,851	$168,859
PROVOST MD. NO. 52	2,725	0.0%	834	$69,842	n/a	n/a	n/a	$89,339	$291,903	$108,952
ROCKY VIEW MD. NO. 44	17,484	0.0%	5,386	$113,268	n/a	n/a	n/a	$59,744	$193,939	$386,621
SMOKY RIVER MD. NO. 130	2,853	0.0%	812	$45,187	n/a	n/a	n/a	$20,420	$71,746	$31,152
SPIRIT RIVER MD. NO. 133	848	0.0%	277	$45,874	n/a	n/a	n/a	$37,128	$113,662	$60,572
STARLAND MD. NO. 47	2,120	0.0%	622	$102,146	n/a	n/a	n/a	$68,236	$232,572	$75,646
STURGEON MD. NO. 90	14,948	6.6%	4,122	$74,690	n/a	n/a	n/a	$48,142	$163,732	$356,620
TABER MD. NO. 14	5,284	0.0%	1,492	$68,541	n/a	n/a	n/a	$46,296	$163,959	$111,885
WAINWRIGHT MD. NO. 61	3,937	0.0%	1,121	$86,806	n/a	n/a	n/a	$69,891	$245,462	$150,198
WESTLOCK MD. NO. 92	6,992	0.0%	2,256	$42,361	n/a	n/a	n/a	$19,843	$61,499	$59,469
WILLOW CREEK MD. NO. 26	4,748	0.0%	1,323	$73,124	n/a	n/a	n/a	$28,501	$102,284	$60,439

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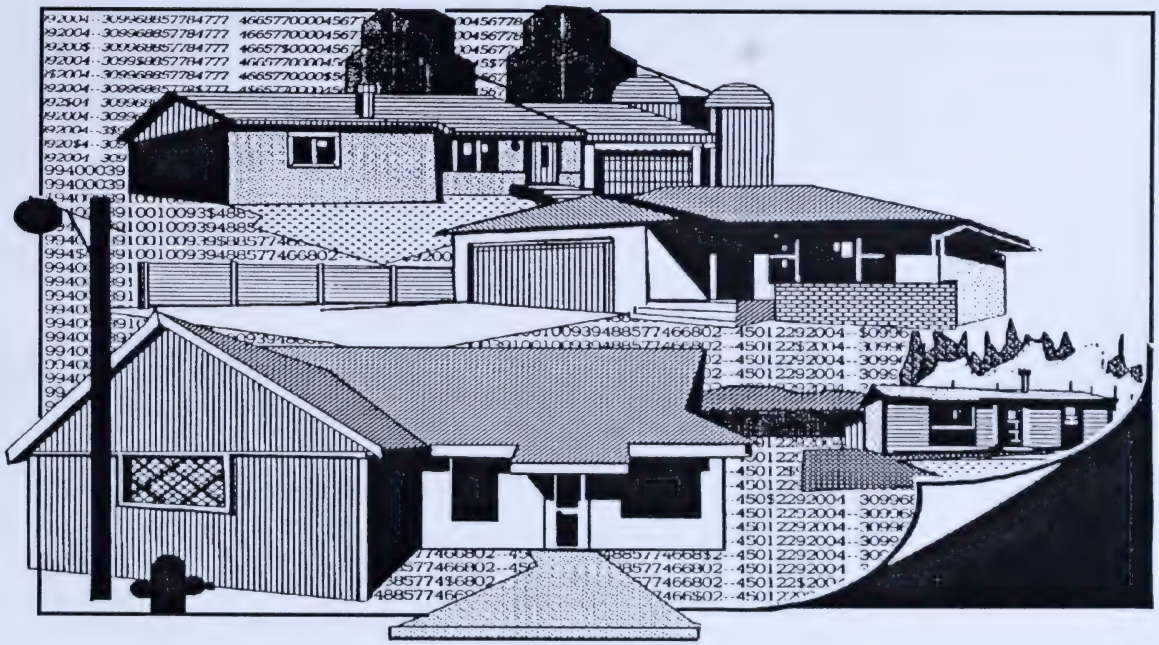
					Single Dwells.	Mobile Dwells.	Multiple Dwells.			
I.D. NO. 5	406	-0.7%	338	$24,798	n/a	n/a	n/a	$162,715	$196,895	n/a
I.D. NO. 6	128	0.0%	48	$127,267	n/a	n/a	n/a	$574,382	$1,531,684	$747,923
I.D. NO. 7	0	-100.0%	462	$30,506	n/a	n/a	n/a	$19,173	$48,057	n/a
I.D. NO. 8	6	-14.3%	3	$11,443	n/a	n/a	n/a	$713,056	$1,663,798	$484,601
I.D. NO. 14	8,536	4.2%	2,670	$34,672	n/a	n/a	n/a	$96,070	$294,758	$444,108
I.D. NO. 15	2,801	-1.9%	906	$33,220	n/a	n/a	n/a	$119,457	$376,301	$366,787
I.D. NO. 16	5,332	0.0%	1,568	$29,908	n/a	n/a	n/a	$111,467	$379,045	$300,803
I.D. NO. 17	11,539	-7.9%	3,579	$33,452	n/a	n/a	n/a	$73,741	$258,247	$227,747
I.D. NO. 18	9,193	0.0%	4,170	$26,339	n/a	n/a	n/a	$188,719	$416,041	$665,687
I.D. NO. 19	1,620	0.0%	515	$53,054	n/a	n/a	n/a	$39,330	$123,717	$45,455
I.D. NO. 20	2,922	0.0%	935	$32,799	n/a	n/a	n/a	$45,193	$141,234	$81,509
I.D. NO. 21	2,992	0.0%	887	$36,423	n/a	n/a	n/a	$37,956	$128,031	$66,256
I.D. NO. 22	3,991	-10.3%	1,362	$31,632	n/a	n/a	n/a	$35,199	$115,031	$66,480
I.D. NO. 23	6,942	0.0%	1,644	$29,114	n/a	n/a	n/a	$37,538	$158,508	$154,459
SPECIAL AREAS (2 3 AND 4)	6,010	0.0%	1,782	$113,890	n/a	n/a	n/a	$149,454	$504,049	$109,168

TABLE II

TAXATION AND CHARGES ON RESIDENTIAL PROPERTY



ALBERTA MUNICIPAL COMPARATIVE INFORMATION

ALBERTA MUNICIPAL AFFAIRS MUNICIPAL SERVICES BRANCH

TABLE II: TAXATION AND CHARGES ON RESIDENTIAL PROPERTY

Introduction

The information presented in this Table forms part of the **Alberta Municipal Comparative Information (AMCI)** that has been developed to help you make comparisons of residential assessment, taxation and utility charges among municipalities. The AMCI Tables replace and expand the information previously contained in the Residential Property Survey reports produced by Alberta Municipal Affairs. The information will be periodically updated and expanded in scope.

The information in the Tables has been developed primarily from data provided in the annual municipal financial statements which are compiled into the Alberta Municipal Financial Information System (AMFIS). Other sources include municipal population affidavits, and municipal utility bylaws and rate schedules. AMFIS data is not available for the City of Lloydminster, and comparable information, where it exists, is based on data submitted by the City.

As you will see, the AMCI information consists largely of tabulated data. Consistent presentation forms are used to make your comparisons easier. In all the Tables, municipalities are arranged alphabetically by type (eg. Towns, Counties). **Column averages** for all municipalities of the same type shown (eg. all Villages) are presented in a **summary page** at the beginning of each Table. Averages exclude those municipalities for which information was not available. Such a lack of data is indicated by an "n/a", or by a blank space in the case where no data was provided through a survey. A zero (0) indicates that (0) was the reported or calculated value. All dollar amounts are nominal and refer to the particular year which the figures represent. The summary page also acts as a quick reference guide to the table, with accompanying notes to assist you in the use of the tabulated information and to explain how it was calculated or from where it was derived. The date of production is indicated on each table.

AMFIS information contained in all Tables produced in 1992 refers to 1990 calendar year data, as does **dwelling unit** data. **Equalized assessment** statistics, which allow a comparison to be made of the assessment base of individual municipalities is based upon the 1991 equalized assessment calculated by the Assessment Equalization Board. The date applicable to all other information is indicated in the text or summary pages related to individual Tables.

Several sets of statistics in the Tables provide an **Index** measurement of the relative significance of an individual value when measured against the overall value for an entire group of municipalities (eg. all Cities).

Any suggestions, comments or queries relating to the Alberta Municipal Comparative Information should be directed to the

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Alberta Municipal Affairs
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Table II Notes

This table provides an overall picture of the level of taxation and charges levied on residential property by each municipality in Alberta. The focus of this table is on two measures: **Total Property Taxes per Dwelling (Base)** and **Total Property Taxes per Dwelling (Standardized).**

Both measures include taxes on residential property levied for general municipal purposes, supplementary school requisitions and requisitions for planning, nursing homes, and hospitals. The sum of these taxes is divided by the total number of dwellings in the municipality to obtain **Total Property Taxes per Dwelling (TPT/DU)**.

For rural municipalities revenues from farm taxation are included in TPT because of the difficulty in differentiating between farm and non farm dwellings. Accordingly no comparison can be made between urban and rural municipalities.

In summer villages the revenues are calculated in the same manner as urban municipalities but the average is calculated from the number of residences rather than from the number of dwelling units.

No account is made of taxes which may be levied on specific properties through Special Levies and Local Improvements.

The measure **Total Property Taxes per Dwelling (base)** represents an average level of taxes on residences in each municipality and as such has some importance to municipalities when they are considering the impact of their rates of taxation. The measure does have some weaknesses if intermunicipal comparisons are being made. Unless the user takes particular care in only making comparisons with municipalities which have a similar housing stock in size, type and value, misleading comparisons are likely.

A second measure, **Total Property Tax per Dwelling (Standardized)** addresses this problem by factoring the base TPT/DU figure to represent the level of taxation which would be levied against a home of comparable equalized assessment value in each municipality. The formula used to make the standardization is:

$$\text{TPT/DU (standardized)} = \text{TPT/DU (base)} \times \frac{\text{READU(median)}}{\text{READU (municipal)}}$$

where TPT/DU is Total Property Tax per Dwelling Unit, and READU is Residential Equalized Assessment per Dwelling Unit

Even here some care must be used in making intermunicipal comparisons. Study has shown that there is a relationship between the size and type of municipality and the **Residential Equalized Assessment per Dwelling unit (READU)**.

For example, it is clear that there is a relationship between the size of municipality and the value of land. Also there is a relationship between the type of municipality and the proportion of its housing stock which is multiple family. **Consequently the "standardization" was only applied within classes of municipality.** Cities should only compare to Cities, Towns to Towns, etc. Cross status comparisons are not "standardized".

The TPT/DU index indicates the standardized level of taxation of residential units for each municipality relative to the median standardized level of taxation for the type of municipality.

The **distribution of Property Taxes** levied on residential property is provided in three columns. The percentage of taxes used for municipal purposes, supplementary school requisitions and other requisitions are indicated. These measures are derived from the mill rates levied on residential property.

Municipalities levy charges on users for a number of services. Most directly applied to residential property are charges for

municipal water, sewer and solid waste disposal utilities. Some municipalities use these charges to offset property taxes while others may set lower rates as a benefit to residents who may be eligible for property tax relief. Detailed information on utility charges is available in Table IV. The total of TPT/DU (standardized) and utilities charges is represented as **Total Aggregate Cost (TAC).**

A question of concern to councils and administrators is the ability of the taxpayer to pay for municipal services. **Household Median Income (HMI)** has been derived from Statistics Canada 1989 data as presented by postal code area. Unfortunately postal codes do not necessarily conform to municipal boundaries and, as a result, the income figures particularly in the smaller communities can be affected by the number of rural residents who are served from postal stations in urban centres.

The HMI refers to the median income of all tax filers reporting income in each urban municipality multiplied by 1.7 tax filers per dwelling unit. For rural municipalities no single municipal wide median income is reported. An estimate has been prepared using published data for small areas within each rural municipality.

The TPT/DU (standardized) has been expressed as a percentage of the Household Median Income and that percentage has been indexed. As such this provides an indication of the flexibility which may be available to council in considering changes in taxation. A very high or very low burden could be a significant factor in decision making.

One factor to consider when using this information in small urban municipalities is the impact of non-resident (rural) tax filers and the impact of statistical rounding practices of Statistics Canada. These factors can alter the picture of median income in small communities.

TABLE II: TAXATION AND CHARGES ON RESIDENTIAL PROPERTY

The Base Total Property Tax per dwelling and the Standardized TPT/DU should be used together to appreciate the level of residential taxation. The Base TPT presents the level of taxation of the "average" dwelling in the specific municipality. Problems can be experienced when trying to make comparisons between municipalities using this measure because the size and value of the average house may vary widely. The Standardized TPT corrects for this problem by calculating the taxes which would be paid on a residence of comparable value in each community.

The split of TPT demonstrates the relative demands on the residential property tax base by the municipality, and school and other requisitioning authorities.

Use Total Aggregate Cost which includes both Property Taxes and Utility Charges as a better total measure of the impact of municipal charges on residential property.

Use Household Median Income as a measure of taxpayer wealth and ability to pay for services.

Use Total Property Tax as a % of Household Median Income as an indicator of the burden of municipal taxes on the local taxpayer.

	Property Tax			Use of Property Taxes			Total Taxes and Charges			Burden of Taxes and Charges		
Municipality	Total Property Tax per Dwelling (Base)	Total Property Tax per Dwelling (Standardized)	Index of T.P.T./D.U. (Standardized)	% of T.P.T. for Municipal Purposes	% of T.P.T. for School Purposes	% of T.P.T. for other Requisitions	Total utilities charges	Total Aggregate Cost (T.A.C.)	Index of Total Aggregate Cost	Household Median Income	T.P.T. as % of Household Median Income	Index of T.P.T. as % of H.M.I.
Cities	$1,122	$1,102	100.0	53%	46%	2%	$529	$1,631	100.0	$33,575	3.3%	100%
Towns	$923	$937	100.0	58%	39%	3%	$494	$1,431	100.0	$28,159	3.5%	100%
Villages	$690	$692	100.0	57%	41%	2%	$382	$1,074	100.0	$23,280	3.1%	100%
Summer Villages	$645	$550	100.0	41%	57%	2%	n/a	$550	100.0	n/a	n/a	n/a
Counties	$1,626	$1,514	100.0	51%	46%	2%	n/a	$1,514	100.0	$23,258	6.8%	100%
Municipal Districts	$1,464	$1,513	100.0	52%	45%	3%	n/a	$1,513	100.0	$27,602	6.1%	100%
Improvement Districts	$575	$495	100.0	45%	53%	3%	n/a	$495	100.0	$20,727	2.5%	100%
Special Areas	$1,578	$1,578	100.0	60%	35%	5%	n/a	$1,578	100.0	$22,610	7.0%	100%

Includes 1990 Residential Taxes and Moblile Home License Fees (as well as farmland taxes in rural municipalities) divided by number of dwellings. In Summer Villages, the average is calculated for the number of residences rather than for dwelling units.

Base TPT per dwelling is brought to a standardized "value" of dwelling for each type of municipality using median Equalized Assessment per Dwelling. For information, please refer to Table II notes.

The splits of TPT are calculated using the proportion of total mill rates levied on single family residential properties by each requisitioning authority. The school mill rate is the mills needed to collect the supplementary requisition.

Annual (standardized)TPT plus utility charges per dwelling.

The sum of annual charges for water, sewer and solid waste. For detail see Table IV.

TPT/DU (Std) as % of household median income.

Calculated from 1989 median taxable income data compiled by postal zone by Statistics Canada; multiplied by 1.7 which was the average number of taxfilers per dwelling in Alberta.

*** All figures are averages by municipal status.**

TABLE II: TAXATION AND CHARGES ON RESIDENTIAL PROPERTY

	Property Tax			Use of Property Taxes			Total Taxes and Charges			Burden of Taxes and Charges		
Municipality	Total Property Tax per Dwelling (Base)	Total Property Tax per Dwelling (Standardized)	Index of T.P.T./D.U. (Standardized)	% of T.P.T. for Municipal Purposes	% of T.P.T. for School Purposes	% of T.P.T. for other Requisitions	Total utilities charges	Total Aggregate Cost (T.A.C.)	Index of Total Aggregate Cost	Household Median Income	T.P.T. as % of Household Median Income	Index of T.P.T. as % of H.M.I.
AIRDRIE	$1,214	$1,127	102.2	55%	43%	2%	$567	$1,694	103.8	$36,550	3.1%	93%
CALGARY	$1,076	$871	79.1	52%	48%	0%	$520	$1,391	85.3	$34,850	2.5%	75%
CAMROSE	$1,167	$1,345	122.1	59%	39%	2%	$563	$1,909	117.0	$28,560	4.7%	141%
DRUMHELLER	$1,108	$1,435	130.2	62%	37%	1%	$469	$1,904	116.7	$28,560	5.0%	151%
EDMONTON	$989	$1,032	93.7	52%	48%	0%	$603	$1,635	100.2	$32,130	3.2%	96%
FORT MCMURRAY	$1,473	$1,469	133.3	63%	36%	0%	$448	$1,918	117.6	$47,940	3.1%	92%
FORT SASKATCHEWAN	$1,012	$1,018	92.4	45%	55%	1%	$481	$1,499	91.9	$37,740	2.7%	81%
GRANDE PRAIRIE	$1,113	$1,187	107.7	53%	45%	2%	$665	$1,852	113.5	$33,830	3.5%	105%
LEDUC	$1,164	$1,144	103.8	54%	45%	1%	$458	$1,601	98.2	$32,470	3.5%	106%
LETHBRIDGE	$947	$900	81.6	46%	53%	1%	$537	$1,437	88.1	$30,260	3.0%	89%
LLOYDMINSTER	$807	$686	62.2	48%	48%	4%	$857	$1,543	94.6	$29,580	2.3%	70%
MEDICINE HAT	$784	$806	73.1	39%	58%	3%	$358	$1,163	71.3	$29,410	2.7%	82%
RED DEER	$977	$979	88.8	51%	47%	2%	$467	$1,446	88.7	$32,130	3.0%	92%
SPRUCE GROVE	$1,398	$1,305	118.4	57%	42%	1%	$627	$1,932	118.4	$35,020	3.7%	112%
ST. ALBERT	$1,845	$1,245	113.0	56%	41%	3%	$319	$1,564	95.9	$42,500	2.9%	88%
WETASKIWIN	$884	$1,084	98.3	55%	43%	3%	$530	$1,613	98.9	$25,670	4.2%	127%

TABLE II: TAXATION AND CHARGES ON RESIDENTIAL PROPERTY

	Property Tax			Use of Property Taxes			Total Taxes and Charges			Burden of Taxes and Charges		
Municipality	Total Property Tax per Dwelling (Base)	Total Property Tax per Dwelling (Standardized)	Index of T.P.T./D.U. (Standardized)	% of T.P.T. for Municipal Purposes	% of T.P.T. for School Purposes	% of T.P.T. for other Requisitions	Total utilities charges	Total Aggregate Cost (T.A.C.)	Index of Total Aggregate Cost	Household Median Income	T.P.T. as % of Household Median Income	Index of T.P.T. as % of H.M.I.
ATHABASCA	$982	$980	104.6	51%	43%	6%	$463	$1,444	100.9	$26,180	3.7%	107%
BANFF	$629	$223	23.8	61%	38%	1%	$386	$609	42.6	$30,770	0.7%	21%
BARRHEAD	$1,001	$987	105.3	55%	44%	1%	$422	$1,409	98.5	$24,310	4.1%	116%
BASHAW	$884	$1,074	114.6	41%	57%	2%	$458	$1,532	107.1	$22,780	4.7%	134%
BASSANO	$616	$706	75.3	59%	39%	2%	$210	$916	64.0	$24,140	2.9%	83%
BEAUMONT	$1,272	$898	95.8	55%	43%	2%	$529	$1,426	99.7	$41,140	2.2%	62%
BEAVERLODGE	$640	$852	90.9	53%	45%	2%	$408	$1,260	88.0	$26,860	3.2%	90%
BLACK DIAMOND	$996	$1,170	124.9	58%	39%	4%	$360	$1,530	107.0	$24,310	4.8%	137%
BLACKFALDS	$886	$875	93.4	66%	33%	1%	$613	$1,488	104.0	$28,560	3.1%	87%
BON ACCORD	$1,206	$1,143	121.9	63%	36%	1%	$618	$1,761	123.1	$33,830	3.4%	96%
BONNYVILLE	$927	$940	100.3	57%	40%	2%	$534	$1,474	103.1	$26,690	3.5%	101%
BOW ISLAND	$890	$864	92.2	51%	47%	1%	$540	$1,404	98.1	$28,050	3.1%	88%
BOWDEN	$873	$1,026	109.5	70%	27%	3%	$577	$1,603	112.0	$21,760	4.7%	135%
BROOKS	$970	$839	89.5	46%	52%	1%	$269	$1,108	77.4	$30,770	2.7%	78%
BRUDERHEIM	$1,189	$1,286	137.2	58%	40%	2%	$780	$2,066	144.4	$28,900	4.4%	127%
CALMAR	$932	$1,276	136.1	61%	37%	2%	$689	$1,965	137.3	$24,480	5.2%	149%
CANMORE	$1,056	$779	83.1	59%	39%	2%	$346	$1,125	78.6	$34,000	2.3%	65%
CARDSTON	$1,008	$940	100.3	57%	35%	7%	$675	$1,615	112.8	$20,570	4.6%	130%
CARSTAIRS	$1,167	$1,142	121.8	70%	28%	2%	$426	$1,568	109.6	$29,920	3.8%	109%
CASTOR	$914	$1,046	111.6	76%	22%	1%	$623	$1,669	116.6	$25,160	4.2%	119%
CLARESHOLM	$972	$907	96.7	47%	45%	7%	$447	$1,354	94.6	$26,690	3.4%	97%
COALDALE	$1,035	$785	83.7	46%	50%	4%	$435	$1,220	85.2	$27,370	2.9%	82%
COCHRANE	$1,004	$712	76.0	41%	56%	3%	$442	$1,154	80.7	$36,380	2.0%	56%
COLD LAKE	$1,171	$795	84.8	55%	41%	4%	$606	$1,401	97.9	$41,990	1.9%	54%
CORONATION	$744	$1,071	114.2	77%	21%	1%	$288	$1,359	95.0	$27,200	3.9%	112%
CROSSFIELD	$1,168	$852	90.9	49%	48%	3%	$629	$1,480	103.5	$32,300	2.6%	75%
CROWSNEST PASS	$797	$1,062	113.3	58%	39%	3%	$408	$1,470	102.7	$31,300	3.4%	97%
DAYSLAND	$861	$1,134	121.0	60%	38%	2%	$657	$1,790	125.1	$24,140	4.7%	134%
DEVON	$1,332	$1,099	117.3	50%	49%	1%	$534	$1,634	114.2	$34,170	3.2%	92%
DIDSBURY	$842	$867	92.5	61%	37%	2%	$446	$1,313	91.8	$25,500	3.4%	97%
DRAYTON VALLEY	$912	$788	84.0	63%	36%	1%	$598	$1,385	96.8	$32,640	2.4%	69%
ECKVILLE	$823	$942	100.5	61%	31%	8%	$360	$1,302	91.0	$23,970	3.9%	112%

TABLE II: TAXATION AND CHARGES ON RESIDENTIAL PROPERTY

	Property Tax			Use of Property Taxes			Total Taxes and Charges			Burden of Taxes and Charges		
Municipality	Total Property Tax per Dwelling (Base)	Total Property Tax per Dwelling (Standardized)	Index of T.P.T./D.U. (Standardized)	% of T.P.T. for Municipal Purposes	% of T.P.T. for School Purposes	% of T.P.T. for other Requisitions	Total utilities charges	Total Aggregate Cost (T.A.C.)	Index of Total Aggregate Cost	Household Median Income	T.P.T. as % of Household Median Income	Index of T.P.T. as % of H.M.I.
EDSON	$846	$816	87.1	61%	38%	2%	$381	$1,197	83.6	$28,730	2.8%	81%
ELK POINT	$792	$775	82.7	54%	41%	5%	$758	$1,533	107.1	$21,930	3.5%	101%
FAIRVIEW	$928	$830	88.5	59%	37%	3%	$604	$1,433	100.2	$27,710	3.0%	85%
FALHER	$920	$1,028	109.7	54%	43%	3%	$620	$1,647	115.1	$26,010	4.0%	113%
FORT MACLEOD	$878	$982	104.7	55%	42%	3%	$506	$1,488	104.0	$23,970	4.1%	117%
FOX CREEK	$867	$756	80.7	70%	28%	1%	$704	$1,460	102.1	$38,250	2.0%	56%
GIBBONS	$1,225	$1,070	114.2	57%	42%	1%	$633	$1,704	119.1	$31,620	3.4%	97%
GLEICHEN	$728	$1,094	116.7	64%	34%	2%	$420	$1,514	105.8	$6,970	15.7%	448%
GRAND CENTRE	$790	$791	84.3	51%	45%	4%	$511	$1,301	91.0	$32,470	2.4%	69%
GRANDE CACHE	$875	$1,286	137.2	66%	33%	1%	$308	$1,594	111.4	$42,500	3.0%	86%
GRANUM	$897	$1,345	143.5	64%	33%	2%	$396	$1,741	121.7	$26,520	5.1%	145%
GRIMSHAW	$851	$851	90.8	58%	39%	3%	$506	$1,358	94.9	$29,070	2.9%	84%
HANNA	$1,044	$912	97.3	69%	28%	3%	$497	$1,408	98.4	$29,920	3.0%	87%
HARDISTY	$676	$1,100	117.4	63%	35%	2%	$285	$1,385	96.8	$27,880	3.9%	113%
HIGH LEVEL	$637	$716	76.4	59%	40%	1%	$744	$1,460	102.0	$32,810	2.2%	62%
HIGH PRAIRIE	$810	$827	88.2	55%	39%	6%	$436	$1,263	88.3	$24,480	3.4%	96%
HIGH RIVER	$1,109	$951	101.5	53%	44%	3%	$429	$1,380	96.5	$30,090	3.2%	90%
HINTON	$998	$853	91.0	59%	39%	2%	$207	$1,060	74.1	$38,250	2.2%	64%
INNISFAIL	$702	$691	73.7	55%	39%	6%	$339	$1,030	72.0	$27,030	2.6%	73%
IRVINE	$500	$909	97.0	94%	4%	2%	$150	$1,059	74.0	$20,400	4.5%	127%
KILLAM	$988	$1,026	109.4	59%	39%	2%	$374	$1,400	97.8	$28,730	3.6%	102%
LAC LA BICHE	$922	$815	86.9	47%	51%	3%	$537	$1,351	94.4	$22,610	3.6%	103%
LACOMBE	$887	$790	84.3	63%	35%	1%	$607	$1,397	97.6	$29,070	2.7%	78%
LAMONT	$1,193	$1,233	131.6	56%	42%	2%	$631	$1,864	130.3	$30,090	4.1%	117%
MAGRATH	$798	$728	77.6	51%	42%	7%	$380	$1,108	77.4	$25,160	2.9%	83%
MANNING	$694	$662	70.7	41%	55%	4%	$686	$1,349	94.3	$22,950	2.9%	82%
MAYERTHORPE	$711	$993	105.9	60%	39%	1%	$582	$1,575	110.1	$21,930	4.5%	129%
MCLENNAN	$852	$1,213	129.5	61%	36%	3%	$668	$1,881	131.5	$26,350	4.6%	131%
MILK RIVER	$874	$922	98.4	43%	54%	3%	$300	$1,222	85.4	$27,370	3.4%	96%
MILLET	$905	$1,007	107.4	60%	38%	1%	$355	$1,362	95.2	$26,010	3.9%	110%
MORINVILLE	$1,346	$1,181	126.0	54%	46%	1%	$569	$1,750	122.3	$31,450	3.8%	107%
MUNDARE	$966	$1,409	150.3	51%	48%	2%	$636	$2,045	142.9	$21,930	6.4%	183%

TABLE II: TAXATION AND CHARGES ON RESIDENTIAL PROPERTY

	Property Tax			Use of Property Taxes			Total Taxes and Charges			Burden of Taxes and Charges		
Municipality	Total Property Tax per Dwelling (Base)	Total Property Tax per Dwelling (Standardized)	Index of T.P.T./D.U. (Standardized)	% of T.P.T. for Municipal Purposes	% of T.P.T. for School Purposes	% of T.P.T. for other Requisitions	Total utilities charges	Total Aggregate Cost (T.A.C.)	Index of Total Aggregate Cost	Household Median Income	T.P.T. as % of Household Median Income	Index of T.P.T. as % of H.M.I.
NANTON	$974	$942	100.5	51%	45%	5%	$547	$1,488	104.0	$24,480	3.8%	110%
OKOTOKS	$1,345	$862	92.0	50%	47%	3%	$439	$1,301	91.0	$36,210	2.4%	68%
OLDS	$897	$851	90.8	58%	37%	4%	$544	$1,395	97.5	$28,220	3.0%	86%
OYEN	$936	$1,032	110.1	70%	27%	3%	$527	$1,559	109.0	$27,710	3.7%	106%
PEACE RIVER	$804	$713	76.1	53%	44%	3%	$728	$1,441	100.7	$34,340	2.1%	59%
PENHOLD	$731	$736	78.6	60%	38%	1%	$526	$1,263	88.3	$31,620	2.3%	66%
PICTURE BUTTE	$889	$894	95.3	54%	44%	2%	$431	$1,325	92.6	$24,990	3.6%	102%
PINCHER CREEK	$1,003	$953	101.7	62%	36%	2%	$643	$1,596	111.5	$28,050	3.4%	97%
PONOKA	$748	$657	70.1	56%	42%	2%	$413	$1,069	74.7	$28,730	2.3%	65%
PROVOST	$1,038	$1,022	109.0	59%	39%	3%	$457	$1,478	103.3	$31,280	3.3%	93%
RAINBOW LAKE	$1,082	$1,086	115.8	67%	33%	1%	$653	$1,739	121.5	$41,140	2.6%	75%
RAYMOND	$1,186	$1,066	113.7	52%	44%	4%	$390	$1,456	101.7	$25,330	4.2%	120%
REDCLIFF	$1,055	$1,007	107.5	63%	35%	2%	$500	$1,507	105.3	$28,730	3.5%	100%
REDWATER	$960	$996	106.2	52%	46%	1%	$472	$1,468	102.6	$28,220	3.5%	101%
RIMBEY	$824	$919	98.1	69%	30%	2%	$566	$1,485	103.8	$22,440	4.1%	117%
ROCKY MOUNTAIN HOUSE	$770	$758	80.9	71%	28%	2%	$537	$1,295	90.5	$24,480	3.1%	88%
SEDGEWICK	$961	$942	100.5	58%	40%	2%	$402	$1,344	93.9	$30,600	3.1%	88%
SEXSMITH	$906	$1,072	114.3	60%	37%	3%	$360	$1,432	100.1	$27,880	3.8%	110%
SLAVE LAKE	$987	$841	89.7	59%	35%	5%	$406	$1,247	87.2	$31,450	2.7%	76%
SMOKY LAKE	$600	$685	73.1	46%	51%	3%	$328	$1,013	70.8	$22,270	3.1%	88%
SPIRIT RIVER	$610	$732	78.1	53%	43%	5%	$588	$1,320	92.2	$25,840	2.8%	81%
ST. PAUL	$1,119	$1,024	109.3	58%	41%	2%	$445	$1,469	102.7	$24,140	4.2%	121%
STAVELY	$749	$1,006	107.4	55%	41%	4%	$451	$1,457	101.9	$24,140	4.2%	119%
STETTLER	$1,043	$994	106.0	47%	51%	2%	$534	$1,528	106.8	$28,220	3.5%	100%
STONY PLAIN	$1,377	$1,059	113.0	60%	39%	1%	$672	$1,731	121.0	$31,620	3.3%	96%
STRATHMORE	$1,218	$1,010	107.8	70%	28%	2%	$452	$1,462	102.2	$29,070	3.5%	99%
SUNDRE	$698	$828	88.3	54%	41%	5%	$552	$1,380	96.5	$23,800	3.5%	99%
SWAN HILLS	$1,108	$1,189	126.9	92%	7%	1%	$585	$1,775	124.0	$41,820	2.8%	81%
SYLVAN LAKE	$1,077	$815	87.0	57%	33%	10%	$380	$1,196	83.6	$29,580	2.8%	79%
TABER	$860	$717	76.5	52%	45%	2%	$432	$1,148	80.2	$28,220	2.5%	72%
THREE HILLS	$771	$751	80.1	54%	42%	4%	$527	$1,278	89.3	$23,460	3.2%	91%
TOFIELD	$1,038	$1,025	109.4	55%	39%	6%	$536	$1,561	109.1	$26,690	3.8%	110%

TABLE II: TAXATION AND CHARGES ON RESIDENTIAL PROPERTY

	Property Tax			Use of Property Taxes			Total Taxes and Charges			Burden of Taxes and Charges		
Municipality	Total Property Tax per Dwelling (Base)	Total Property Tax per Dwelling (Standardized)	Index of T.P.T./D.U. (Standardized)	% of T.P.T. for Municipal Purposes	% of T.P.T. for School Purposes	% of T.P.T. for other Requisitions	Total utilities charges	Total Aggregate Cost (T.A.C.)	Index of Total Aggregate Cost	Household Median Income	T.P.T. as % of Household Median Income	Index of T.P.T. as % of H.M.I.
TROCHU	$967	$982	104.8	65%	33%	2%	$417	$1,399	97.8	$30,940	3.2%	91%
TURNER VALLEY	$986	$1,038	110.7	52%	43%	5%	$490	$1,528	106.8	$28,220	3.7%	105%
TWO HILLS	$777	$1,042	111.2	62%	35%	3%	$343	$1,385	96.8	$23,970	4.3%	124%
VALLEYVIEW	$895	$980	104.6	72%	24%	4%	$655	$1,635	114.3	$22,950	4.3%	122%
VAUXHALL	$810	$970	103.5	61%	38%	1%	$368	$1,337	93.5	$26,010	3.7%	106%
VEGREVILLE	$1,184	$1,119	119.4	57%	42%	1%	$714	$1,833	128.1	$26,690	4.2%	120%
VERMILION	$783	$960	102.4	52%	46%	2%	$521	$1,481	103.5	$27,200	3.5%	101%
VIKING	$1,130	$1,219	130.0	61%	36%	3%	$697	$1,916	133.9	$26,010	4.7%	134%
VULCAN	$1,003	$1,014	108.2	61%	37%	2%	$397	$1,411	98.6	$28,220	3.6%	103%
WAINWRIGHT	$756	$807	86.1	52%	46%	2%	$368	$1,175	82.1	$29,920	2.7%	77%
WEMBLEY	$594	$721	77.0	36%	61%	2%	$300	$1,021	71.4	$29,750	2.4%	69%
WESTLOCK	$877	$924	98.6	56%	43%	2%	$499	$1,422	99.4	$23,800	3.9%	111%
WHITECOURT	$596	$583	62.2	43%	55%	1%	$469	$1,052	73.5	$33,830	1.7%	49%

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ACME	$1,168	$867	125.3	70%	29%	1%	$493	$1,360	126.7	$27,370	3.2%	103%
ALIX	$801	$643	92.9	69%	30%	1%	$522	$1,165	108.4	$23,630	2.7%	89%
ALLIANCE	$698	$1,014	146.6	83%	16%	1%	$324	$1,338	124.6	$24,140	4.2%	137%
AMISK	$603	$742	107.3	63%	35%	2%	$414	$1,156	107.7	$24,310	3.1%	100%
ANDREW	$647	$777	112.3	48%	50%	2%	$391	$1,168	108.8	$17,000	4.6%	149%
ARROWWOOD	$442	$449	64.9	43%	55%	2%	$132	$581	54.1	$25,330	1.8%	58%
BARNWELL	$745	$450	65.1	46%	52%	2%	$408	$858	79.9	$22,270	2.0%	66%
BARONS	$638	$744	107.6	58%	41%	1%	$492	$1,236	115.1	$22,270	3.3%	109%
BAWLF	$690	$518	74.9	20%	78%	2%	$685	$1,203	112.0	$24,650	2.1%	69%
BEISEKER	$1,018	$792	114.6	62%	36%	1%	$374	$1,166	108.6	$27,370	2.9%	94%
BENTLEY	$789	$663	95.9	66%	33%	1%	$193	$856	79.7	$24,990	2.7%	87%
BERWYN	$867	$727	105.1	65%	32%	2%	$412	$1,139	106.1	$26,350	2.8%	90%
BIG VALLEY	$543	$719	104.0	56%	42%	2%	$300	$1,019	94.9	$24,310	3.0%	97%
BITTERN LAKE	$806	$603	87.3	39%	60%	2%	$636	$1,239	115.4	$22,100	2.7%	89%
BLACKIE	$1,085	$829	119.8	59%	38%	3%	$480	$1,309	121.9	$26,520	3.1%	102%
BOTHA	$834	$664	96.1	52%	46%	2%	$420	$1,084	101.0	$22,610	2.9%	96%
BOYLE	$812	$615	89.0	48%	48%	4%	$449	$1,064	99.1	$20,910	2.9%	96%
BRETON	$611	$779	112.6	63%	36%	1%	$300	$1,079	100.5	$19,890	3.9%	128%
BURDETT	$414	$549	79.4	54%	44%	2%	$384	$933	86.9	$25,840	2.1%	69%
CARBON	$829	$668	96.5	64%	34%	2%	$432	$1,100	102.4	$29,410	2.3%	74%
CARMANGAY	$517	$636	92.0	54%	42%	4%	$612	$1,249	116.3	$22,100	2.9%	94%
CAROLINE	$660	$748	108.2	78%	19%	3%	$365	$1,113	103.7	$19,380	3.9%	126%
CAYLEY	$699	$581	84.1	44%	52%	4%	$419	$1,000	93.1	$21,930	2.7%	86%
CEREAL	$668	$688	99.5	74%	23%	3%	$401	$1,089	101.4	$26,860	2.6%	84%
CHAMPION	$588	$728	105.3	61%	35%	4%	$283	$1,011	94.2	$22,610	3.2%	105%
CHAUVIN	$689	$717	103.7	63%	36%	1%	$324	$1,041	96.9	$26,350	2.7%	89%
CHIPMAN	$978	$977	141.3	48%	50%	2%	$732	$1,709	159.2	$21,420	4.6%	149%
CLIVE	$664	$499	72.2	64%	35%	1%	$240	$739	68.8	$24,140	2.1%	67%
CLUNY	$417	$498	72.0	56%	42%	3%	$75	$573	53.4	$7,310	6.8%	222%
CLYDE	$680	$802	116.0	54%	44%	2%	$240	$1,042	97.1	$21,250	3.8%	123%
COALHURST	$691	$497	71.9	38%	61%	2%	$330	$827	77.1	$27,710	1.8%	59%
CONSORT	$791	$684	98.9	63%	34%	4%	$552	$1,236	115.1	$30,600	2.2%	73%

TABLE II: TAXATION AND CHARGES ON RESIDENTIAL PROPERTY

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COUTTS	$640	$627	90.7	40%	57%	3%	$420	$1,047	97.5	$29,410	2.1%	70%
COWLEY	$763	$651	94.2	56%	42%	2%	$324	$975	90.8	$21,760	3.0%	98%
CREMONA	$755	$596	86.1	56%	41%	3%	$288	$884	82.3	$24,140	2.5%	80%
CZAR	$295	$477	68.9	45%	51%	4%	$60	$537	50.0	$26,860	1.8%	58%
DELBURNE	$475	$445	64.4	53%	46%	1%	$528	$973	90.6	$21,420	2.1%	68%
DELIA	$504	$499	72.2	51%	47%	1%	$354	$853	79.4	$28,220	1.8%	58%
DERWENT	$389	$789	114.1	64%	32%	3%	$354	$1,143	106.5	$15,980	4.9%	161%
DEWBERRY	$605	$517	74.7	44%	55%	1%	$340	$857	79.8	$19,210	2.7%	88%
DONALDA	$545	$726	105.0	58%	40%	2%	$276	$1,002	93.3	$21,080	3.4%	112%
DONNELLY	$727	$640	92.6	61%	35%	4%	$498	$1,138	106.0	$29,580	2.2%	71%
DUCHESS	$856	$595	86.1	69%	30%	1%	$348	$943	87.8	$28,390	2.1%	68%
EAGLESHAM	$540	$1,037	150.0	78%	21%	1%	$414	$1,451	135.1	$25,330	4.1%	134%
EDBERG	$524	$597	86.4	33%	65%	2%	$384	$981	91.4	$21,760	2.7%	90%
EDGERTON	$718	$672	97.1	61%	38%	1%	$390	$1,062	98.9	$24,310	2.8%	90%
ELNORA	$325	$369	53.3	44%	55%	1%	$240	$609	56.7	$21,760	1.7%	55%
EMPRESS	$626	$978	141.4	79%	19%	2%	$408	$1,386	129.1	$24,480	4.0%	130%
ENTWISTLE	$942	$816	118.0	59%	40%	1%	$372	$1,188	110.6	$18,700	4.4%	142%
EVANSBURG	$1,002	$796	115.2	73%	26%	1%	$264	$1,060	98.8	$20,400	3.9%	127%
FERINTOSH	$734	$868	125.5	50%	48%	1%	$566	$1,434	133.5	$20,910	4.1%	135%
FOREMOST	$850	$623	90.0	61%	38%	1%	$274	$897	83.5	$31,110	2.0%	65%
FORESTBURG	$707	$541	78.2	48%	50%	2%	$401	$942	87.7	$31,110	1.7%	57%
GADSBY	$285	$407	58.8	22%	75%	3%	$0	$407	37.9	$19,890	2.0%	67%
GALAHAD	$617	$773	111.8	67%	31%	1%	$486	$1,259	117.3	$29,920	2.6%	84%
GIROUXVILLE	$789	$737	106.6	64%	33%	3%	$480	$1,217	113.3	$25,670	2.9%	94%
GLENDON	$729	$649	93.8	57%	41%	2%	$312	$961	89.5	$18,870	3.4%	112%
GLENWOOD	$658	$456	65.9	36%	52%	11%	$444	$900	83.8	$20,740	2.2%	72%
GRASSY LAKE	$737	$917	132.6	72%	27%	1%	$300	$1,217	113.4	$21,250	4.3%	141%
HAIRY HILL	$300	$713	103.1	39%	39%	22%	$100	$813	75.7	$22,950	3.1%	101%
HALKIRK	$591	$632	91.4	73%	24%	3%	$672	$1,304	121.5	$21,590	2.9%	96%
HAY LAKES	$944	$857	124.0	52%	47%	1%	$540	$1,397	130.1	$21,250	4.0%	132%
HEISLER	$510	$636	92.0	53%	45%	2%	$480	$1,116	104.0	$25,330	2.5%	82%
HILLSPRING	$686	$599	86.6	51%	40%	8%	$348	$947	88.2	$19,890	3.0%	98%

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HINES CREEK	$568	$728	105.2	65%	32%	3%	$396	$1,124	104.6	$21,080	3.5%	113%
HOLDEN	$760	$898	129.9	59%	36%	5%	$474	$1,372	127.8	$19,890	4.5%	147%
HUGHENDEN	$569	$861	124.4	68%	30%	2%	$378	$1,239	115.4	$23,290	3.7%	121%
HUSSAR	$622	$629	90.9	62%	36%	2%	$165	$794	73.9	$29,070	2.2%	71%
HYTHE	$590	$642	92.9	54%	44%	2%	$300	$942	87.7	$20,060	3.2%	104%
INNISFREE	$698	$721	104.3	54%	45%	1%	$317	$1,038	96.7	$17,510	4.1%	134%
IRMA	$703	$577	83.4	52%	46%	2%	$312	$889	82.8	$24,310	2.4%	77%
IRRICANA	$1,014	$816	118.0	63%	36%	1%	$360	$1,176	109.5	$26,180	3.1%	102%
KINUSO	$451	$567	82.0	61%	35%	4%	$485	$1,052	98.0	$22,270	2.5%	83%
KITSCOTY	$832	$527	76.3	42%	57%	1%	$312	$839	78.2	$26,010	2.0%	66%
LAVOY	$835	$953	137.8	67%	32%	1%	$402	$1,355	126.2	$18,700	5.1%	166%
LEGAL	$1,054	$1,030	149.0	65%	34%	1%	$659	$1,690	157.3	$24,990	4.1%	134%
LINDEN	$970	$715	103.4	62%	36%	1%	$373	$1,088	101.3	$21,250	3.4%	110%
LOMOND	$579	$727	105.1	60%	38%	2%	$366	$1,092	101.7	$22,610	3.2%	105%
LONGVIEW	$801	$699	101.1	52%	45%	3%	$447	$1,146	106.7	$17,510	4.0%	130%
LOUGHEED	$737	$796	115.1	63%	35%	2%	$252	$1,048	97.6	$27,880	2.9%	93%
MANNVILLE	$660	$661	95.6	49%	50%	1%	$415	$1,077	100.3	$20,740	3.2%	104%
MARWAYNE	$657	$553	79.9	42%	57%	1%	$442	$994	92.6	$20,740	2.7%	87%
MILO	$483	$572	82.7	54%	45%	2%	$312	$884	82.3	$28,730	2.0%	65%
MINBURN	$232	$480	69.4	35%	64%	2%	$72	$552	51.4	$17,510	2.7%	89%
MIRROR	$762	$794	114.8	75%	25%	1%	$468	$1,262	117.5	$21,250	3.7%	122%
MORRIN	$592	$592	85.6	57%	42%	1%	$300	$892	83.1	$26,690	2.2%	72%
MUNSON	$690	$531	76.8	51%	48%	1%	$509	$1,040	96.8	$25,160	2.1%	69%
MYRNAM	$514	$516	74.6	45%	51%	4%	$370	$886	82.5	$18,190	2.8%	93%
NAMPA	$667	$567	82.0	52%	43%	4%	$449	$1,016	94.6	$22,100	2.6%	84%
NEW NORWAY	$777	$762	110.1	42%	57%	1%	$516	$1,278	119.0	$23,630	3.2%	105%
NEW SAREPTA	$929	$931	134.6	62%	37%	2%	$485	$1,416	131.8	$26,010	3.6%	117%
NOBLEFORD	$816	$582	84.2	50%	49%	1%	$492	$1,074	100.0	$26,860	2.2%	71%
ONOWAY	$953	$816	118.0	64%	36%	1%	$583	$1,399	130.3	$25,500	3.2%	104%
PARADISE VALLEY	$423	$569	82.2	43%	55%	1%	$420	$989	92.1	$21,930	2.6%	85%
PLAMONDON	$865	$767	110.9	58%	40%	2%	$330	$1,097	102.2	$17,340	4.4%	144%
RADWAY	$860	$1,203	173.9	65%	34%	2%	$564	$1,767	164.5	$21,760	5.5%	180%

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ROCKYFORD	$747	$669	96.7	62%	36%	2%	$390	$1,059	98.6	$26,180	2.6%	83%
ROSALIND	$669	$594	85.9	39%	59%	2%	$370	$964	89.8	$23,120	2.6%	84%
ROSEMARY	$524	$464	67.1	59%	40%	1%	$264	$728	67.8	$22,610	2.1%	67%
RUMSEY	$501	$723	104.6	67%	33%	1%	$0	$723	67.3	$21,590	3.3%	109%
RYCROFT	$902	$989	142.9	70%	27%	2%	$458	$1,447	134.7	$27,200	3.6%	119%
RYLEY	$885	$842	121.8	63%	33%	4%	$651	$1,493	139.0	$21,250	4.0%	129%
SANGUDO	$598	$746	107.9	61%	38%	1%	$480	$1,226	114.2	$20,230	3.7%	120%
STANDARD	$747	$590	85.3	62%	36%	2%	$320	$910	84.8	$29,070	2.0%	66%
STIRLING	$1,107	$798	115.3	65%	32%	3%	$468	$1,266	117.9	$20,740	3.8%	125%
STROME	$561	$675	97.6	58%	40%	2%	$360	$1,035	96.4	$23,970	2.8%	92%
THORHILD	$814	$693	100.2	49%	48%	2%	$600	$1,293	120.4	$21,590	3.2%	105%
THORSBY	$1,207	$904	130.8	65%	33%	2%	$370	$1,274	118.6	$22,780	4.0%	130%
TILLEY	$657	$799	115.5	77%	22%	1%	$361	$1,160	108.0	$26,180	3.1%	99%
TORRINGTON	$454	$594	85.8	58%	38%	3%	$240	$834	77.6	$17,510	3.4%	111%
VETERAN	$550	$715	103.3	67%	31%	3%	$300	$1,015	94.5	$24,650	2.9%	95%
VILNA	$587	$557	80.5	52%	45%	3%	$264	$821	76.4	$18,870	3.0%	96%
WABAMUN	$629	$526	76.0	34%	65%	1%	$330	$856	79.7	$28,390	1.9%	60%
WANHAM	$469	$815	117.9	70%	27%	3%	$480	$1,295	120.6	$25,330	3.2%	105%
WARBURG	$924	$749	108.2	50%	49%	1%	$335	$1,083	100.9	$20,400	3.7%	120%
WARNER	$721	$795	114.9	51%	47%	3%	$324	$1,119	104.2	$25,160	3.2%	103%
WARSPITE	$614	$771	111.5	68%	30%	2%	$180	$951	88.6	n/a	n/a	n/a
WASKATENAU	$698	$752	108.7	64%	34%	2%	$295	$1,047	97.5	$18,530	4.1%	132%
WILLINGDON	$749	$734	106.1	59%	38%	3%	$240	$974	90.7	$18,360	4.0%	130%
YOUNGSTOWN	$384	$613	88.6	62%	34%	4%	$582	$1,195	111.3	$33,660	1.8%	59%

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ALBERTA BEACH S.V.	$692	$936	170.2	67%	33%	0%	n/a	$936	170.2	n/a	n/a	n/a
ARGENTIA BEACH S.V.	$1,416	$655	119.2	41%	47%	12%	n/a	$655	119.2	n/a	n/a	n/a
BETULA BEACH S.V.	$491	$390	71.0	10%	90%	1%	n/a	$390	71.0	n/a	n/a	n/a
BIRCH COVE S.V.	$414	$697	126.9	56%	43%	1%	n/a	$697	126.9	n/a	n/a	n/a
BIRCHCLIFF S.V.	$1,017	$348	63.3	42%	57%	1%	n/a	$348	63.3	n/a	n/a	n/a
BONDISS S.V.	$620	$535	97.4	33%	65%	2%	n/a	$535	97.4	n/a	n/a	n/a
BONNYVILLE BEACH S.V.	$730	$509	92.5	44%	56%	0%	n/a	$509	92.5	n/a	n/a	n/a
CASTLE ISLAND S.V.	$658	$368	67.0	18%	81%	1%	n/a	$368	67.0	n/a	n/a	n/a
CHESTERMERE LAKE S.V.	$1,897	$484	88.1	40%	59%	1%	n/a	$484	88.1	n/a	n/a	n/a
CRYSTAL SPRINGS S.V.	$685	$519	94.4	40%	59%	1%	n/a	$519	94.4	n/a	n/a	n/a
EDMONTON BEACH S.V.	$860	$990	180.1	64%	36%	0%	n/a	$990	180.1	n/a	n/a	n/a
GHOST LAKE S.V.	$273	$342	62.2	50%	48%	2%	n/a	$342	62.2	n/a	n/a	n/a
GOLDEN DAYS S.V.	$861	$521	94.8	33%	65%	2%	n/a	$521	94.8	n/a	n/a	n/a
GRANDVIEW S.V.	$671	$541	98.4	44%	56%	1%	n/a	$541	98.4	n/a	n/a	n/a
GULL LAKE S.V.	$547	$525	95.4	58%	41%	1%	n/a	$525	95.4	n/a	n/a	n/a
HALF MOON BAY S.V.	$911	$496	90.2	50%	40%	10%	n/a	$496	90.2	n/a	n/a	n/a
HORSESHOE BAY S. V.	$331	$497	90.4	47%	52%	1%	n/a	$497	90.4	n/a	n/a	n/a
ISLAND LAKE S.V.	$393	$564	102.6	38%	58%	4%	n/a	$564	102.6	n/a	n/a	n/a
ISLAND LAKE SOUTH S.V.	$463	$504	91.6	34%	62%	4%	n/a	$504	91.6	n/a	n/a	n/a
ITASKA BEACH S.V.	$830	$571	103.9	38%	60%	2%	n/a	$571	103.9	n/a	n/a	n/a
JARVIS BAY S.V.	$922	$374	68.1	47%	52%	1%	n/a	$374	68.1	n/a	n/a	n/a
KAPASIWIN S.V.	$679	$458	83.3	31%	69%	1%	n/a	$458	83.3	n/a	n/a	n/a
LAKEVIEW S.V.	$348	$405	73.8	13%	86%	1%	n/a	$405	73.8	n/a	n/a	n/a
LARKSPUR S. V.	$416	$600	109.1	48%	51%	1%	n/a	$600	109.1	n/a	n/a	n/a
MA-ME-O BEACH S.V.	$692	$541	98.5	47%	53%	1%	n/a	$541	98.5	n/a	n/a	n/a
MEWATHA BEACH S.V.	$296	$412	75.0	16%	82%	2%	n/a	$412	75.0	n/a	n/a	n/a
NAKAMUN PARK S.V.	$367	$583	106.1	47%	53%	1%	n/a	$583	106.1	n/a	n/a	n/a
NORGLENWOLD S.V.	$949	$299	54.3	31%	68%	1%	n/a	$299	54.3	n/a	n/a	n/a
NORRIS BEACH S.V.	$839	$719	130.8	52%	38%	9%	n/a	$719	130.8	n/a	n/a	n/a
PARKLAND BEACH S.V.	$316	$583	106.1	66%	33%	1%	n/a	$583	106.1	n/a	n/a	n/a
PELICAN NARROWS S.V.	$805	$383	69.6	31%	69%	0%	n/a	$383	69.6	n/a	n/a	n/a
POINT ALISON S.V.	$544	$348	63.3	0%	99%	1%	n/a	$348	63.3	n/a	n/a	n/a

TABLE II: TAXATION AND CHARGES ON RESIDENTIAL PROPERTY

	Property Tax			Use of Property Taxes			Total Taxes and Charges			Burden of Taxes and Charges		
Municipality	Total Property Tax per Dwelling (Base)	Total Property Tax per Dwelling (Standardized)	Index of T.P.T./D.U. (Standardized)	% of T.P.T. for Municipal Purposes	% of T.P.T. for School Purposes	% of T.P.T. for other Requisitions	Total utilities charges	Total Aggregate Cost (T.A.C.)	Index of Total Aggregate Cost	Household Median Income	T.P.T. as % of Household Median Income	Index of T.P.T. as % of H.M.I.
POPLAR BAY S.V.	$787	$504	91.7	30%	59%	11%	n/a	$504	91.7	n/a	n/a	n/a
ROCHON SANDS S.V.	$331	$477	86.8	37%	62%	1%	n/a	$477	86.8	n/a	n/a	n/a
ROSS HAVEN S.V.	$435	$514	93.5	39%	60%	1%	n/a	$514	93.5	n/a	n/a	n/a
SANDY BEACH S.V.	$553	$582	105.9	55%	45%	0%	n/a	$582	105.9	n/a	n/a	n/a
SEBA BEACH S.V.	$743	$876	159.4	59%	40%	0%	n/a	$876	159.4	n/a	n/a	n/a
SILVER BEACH S.V.	$1,243	$499	90.7	28%	58%	14%	n/a	$499	90.7	n/a	n/a	n/a
SILVER SANDS S.V.	$482	$542	98.7	39%	60%	1%	n/a	$542	98.7	n/a	n/a	n/a
SOUTH BAPTISTE S.V.	$631	$541	98.4	36%	59%	4%	n/a	$541	98.4	n/a	n/a	n/a
SOUTH VIEW S.V.	$520	$931	169.3	55%	45%	1%	n/a	$931	169.3	n/a	n/a	n/a
SUNDANCE BEACH S.V.	$698	$554	100.7	40%	59%	1%	n/a	$554	100.7	n/a	n/a	n/a
SUNRISE BEACH S.V.	$685	$715	130.0	57%	43%	0%	n/a	$715	130.0	n/a	n/a	n/a
SUNSET BEACH S.V.	$481	$589	107.2	40%	56%	4%	n/a	$589	107.2	n/a	n/a	n/a
SUNSET POINT S.V.	$817	$512	93.1	44%	56%	1%	n/a	$512	93.1	n/a	n/a	n/a
VAL QUENTIN S.V.	$624	$668	121.4	53%	47%	1%	n/a	$668	121.4	n/a	n/a	n/a
WAIPAROUS S.V.	$450	$406	73.9	42%	57%	1%	n/a	$406	73.9	n/a	n/a	n/a
WEST BAPTISTE S.V.	$597	$597	108.6	45%	51%	4%	n/a	$597	108.6	n/a	n/a	n/a
WEST COVE S.V.	$489	$737	134.1	46%	53%	1%	n/a	$737	134.1	n/a	n/a	n/a
WHISPERING HILLS S.V.	$429	$432	78.6	16%	79%	6%	n/a	$432	78.6	n/a	n/a	n/a
WHITE GULL S.V.	$421	$789	143.6	52%	44%	3%	n/a	$789	143.6	n/a	n/a	n/a
WHITE SANDS S.V.	$365	$438	79.6	30%	70%	1%	n/a	$438	79.6	n/a	n/a	n/a
YELLOWSTONE S.V.	$481	$534	97.2	34%	66%	1%	n/a	$534	97.2	n/a	n/a	n/a

TABLE II: TAXATION AND CHARGES ON RESIDENTIAL PROPERTY

	Property Tax			Use of Property Taxes			Total Taxes and Charges			Burden of Taxes and Charges		
Municipality	Total Property Tax per Dwelling (Base)	Total Property Tax per Dwelling (Standardized)	Index of T.P.T./D.U. (Standardized)	% of T.P.T. for Municipal Purposes	% of T.P.T. for School Purposes	% of T.P.T. for other Requisitions	Total utilities charges	Total Aggregate Cost (T.A.C.)	Index of Total Aggregate Cost	Household Median Income	T.P.T. as % of Household Median Income	Index of T.P.T. as % of H.M.I.
ATHABASCA CTY.NO. 12	$1,092	$1,624	107.3	42%	52%	6%	n/a	$1,624	107.3	$19,377	8.4%	123%
BARRHEAD CTY. NO. 11	$1,292	$1,835	121.2	54%	45%	1%	n/a	$1,835	121.2	$22,520	8.1%	120%
BEAVER CTY. NO. 9	$1,927	$1,940	128.2	57%	40%	3%	n/a	$1,940	128.2	$22,525	8.6%	127%
CAMROSE CTY. NO. 22	$1,923	$1,955	129.2	47%	50%	2%	n/a	$1,955	129.2	$24,256	8.1%	119%
FLAGSTAFF CTY. NO. 29	$2,571	$1,696	112.0	56%	42%	1%	n/a	$1,696	112.0	n/a	n/a	n/a
FORTY MILE CTY. NO. 8	$2,795	$1,590	105.0	57%	40%	3%	n/a	$1,590	105.0	$24,150	6.6%	97%
GRANDE PRAIRIE CTY. NO. 1	$973	$1,316	86.9	48%	51%	1%	n/a	$1,316	86.9	$14,999	8.8%	129%
LAC STE. ANNE CTY. NO. 28	$1,118	$1,548	102.3	53%	45%	2%	n/a	$1,548	102.3	$17,663	8.8%	129%
LACOMBE CTY. NO. 14	$1,035	$943	62.3	46%	51%	3%	n/a	$943	62.3	$22,066	4.3%	63%
LAMONT CTY. NO. 30	$1,696	$1,958	129.4	44%	54%	2%	n/a	$1,958	129.4	$20,640	9.5%	140%
LEDUC CTY. NO. 25	$1,244	$1,436	94.9	50%	49%	2%	n/a	$1,436	94.9	$27,591	5.2%	77%
LETHBRIDGE CTY. NO. 26	$1,635	$1,667	110.2	55%	44%	1%	n/a	$1,667	110.2	$25,633	6.5%	96%
MINBURN CTY. NO. 27	$2,171	$1,641	108.4	49%	50%	1%	n/a	$1,641	108.4	$19,550	8.4%	124%
MOUNTAIN VIEW CTY. NO. 17	$1,362	$1,446	95.6	47%	48%	5%	n/a	$1,446	95.6	$24,990	5.8%	85%
NEWELL CTY. NO. 4	$1,028	$1,275	84.2	55%	44%	1%	n/a	$1,275	84.2	$22,443	5.7%	84%
PAINTEARTH CTY. NO. 18	$1,544	$1,010	66.7	57%	41%	2%	n/a	$1,010	66.7	n/a	n/a	n/a
PARKLAND CTY. NO. 31	$1,377	$1,348	89.1	43%	56%	1%	n/a	$1,348	89.1	$29,735	4.5%	67%
PONOKA CTY. NO. 3	$810	$1,105	73.0	52%	46%	2%	n/a	$1,105	73.0	$19,040	5.8%	85%
RED DEER CTY. NO. 23	$1,216	$992	65.5	54%	42%	5%	n/a	$992	65.5	$29,481	3.4%	50%
SMOKY LAKE CTY. NO. 13	$1,349	$1,262	83.4	49%	48%	2%	n/a	$1,262	83.4	$21,495	5.9%	86%
ST. PAUL CTY. NO. 19	$1,205	$1,547	102.2	60%	37%	3%	n/a	$1,547	102.2	$17,337	8.9%	131%
STETTLER CTY. NO. 6	$1,709	$1,618	106.9	53%	45%	2%	n/a	$1,618	106.9	$23,197	7.0%	103%
STRATHCONA CTY. NO. 20	$1,439	$1,390	91.8	50%	49%	0%	n/a	$1,390	91.8	$39,634	3.5%	52%
THORHILD CTY. NO. 7	$1,199	$1,598	105.6	46%	52%	3%	n/a	$1,598	105.6	$19,332	8.3%	122%
TWO HILLS CTY. NO. 21	$1,983	$1,678	110.9	56%	40%	4%	n/a	$1,678	110.9	n/a	n/a	n/a
VERMILION RIVER CTY. NO. 24	$1,637	$1,627	107.5	50%	49%	1%	n/a	$1,627	107.5	$25,180	6.5%	95%
VULCAN CTY. NO. 2	$3,214	$1,753	115.8	57%	40%	4%	n/a	$1,753	115.8	$22,950	7.6%	112%
WARNER CTY. NO. 5	$3,209	$1,874	123.8	46%	50%	4%	n/a	$1,874	123.8	$24,820	7.5%	111%
WETASKIWIN CTY. NO. 10	$1,166	$1,437	94.9	53%	45%	2%	n/a	$1,437	94.9	$20,825	6.9%	102%
WHEATLAND CTY. NO. 16	$1,866	$1,300	85.9	56%	42%	2%	n/a	$1,300	85.9	$26,537	4.9%	72%

TABLE II: TAXATION AND CHARGES ON RESIDENTIAL PROPERTY

	Property Tax			Use of Property Taxes			Total Taxes and Charges			Burden of Taxes and Charges		
Municipality	Total Property Tax per Dwelling (Base)	Total Property Tax per Dwelling (Standardized)	Index of T.P.T./D.U. (Standardized)	% of T.P.T. for Municipal Purposes	% of T.P.T. for School Purposes	% of T.P.T. for other Requisitions	Total utilities charges	Total Aggregate Cost (T.A.C.)	Index of Total Aggregate Cost	Household Median Income	T.P.T. as % of Household Median Income	Index of T.P.T. as % of H.M.I.
ACADIA MD. NO. 34	$1,881	$1,113	73.6	45%	50%	5%	n/a	$1,113	73.6	$23,630	4.7%	77%
BIGHORN MD. NO. 8	$791	$965	63.8	64%	36%	1%	n/a	$965	63.8	$40,120	2.4%	39%
BONNYVILLE MD. NO. 87	$628	$608	40.2	48%	48%	4%	n/a	$608	40.2	$39,673	1.5%	25%
BRAZEAU MD. NO. 77	$664	$1,601	105.9	47%	53%	0%	n/a	$1,601	105.9	$25,940	6.2%	101%
CARDSTON MD. NO. 6	$1,807	$1,884	124.5	47%	45%	9%	n/a	$1,884	124.5	$23,222	8.1%	132%
CLEARWATER MD. NO. 99	$399	$898	59.3	54%	43%	3%	n/a	$898	59.3	$21,049	4.3%	70%
CYPRESS MD. NO. 1	$650	$326	21.6	75%	21%	4%	n/a	$326	21.6	$28,407	1.1%	19%
FAIRVIEW MD. NO. 136	$1,442	$1,915	126.6	57%	40%	3%	n/a	$1,915	126.6	$21,276	9.0%	147%
FOOTHILLS MD. NO. 31	$2,019	$1,484	98.1	34%	62%	4%	n/a	$1,484	98.1	$38,561	3.8%	63%
KNEEHILL MD. NO. 48	$2,496	$2,390	158.0	64%	32%	4%	n/a	$2,390	158.0	$22,751	10.5%	171%
PEACE MD. NO. 135	$997	$1,423	94.1	56%	40%	3%	n/a	$1,423	94.1	$18,700	7.6%	124%
PINCHER CREEK MD. NO. 9	$1,923	$1,914	126.6	55%	43%	2%	n/a	$1,914	126.6	n/a	n/a	n/a
PROVOST MD. NO. 52	$1,334	$1,340	88.6	40%	55%	4%	n/a	$1,340	88.6	$26,529	5.0%	82%
ROCKY VIEW MD. NO. 44	$2,134	$1,322	87.4	40%	58%	2%	n/a	$1,322	87.4	$37,250	3.5%	58%
SMOKY RIVER MD. NO. 130	$1,584	$2,459	162.6	67%	29%	4%	n/a	$2,459	162.6	$19,380	12.7%	207%
SPIRIT RIVER MD. NO. 133	$1,288	$1,970	130.2	63%	36%	2%	n/a	$1,970	130.2	$25,840	7.6%	124%
STARLAND MD. NO. 47	$2,827	$1,941	128.3	57%	41%	2%	n/a	$1,941	128.3	$17,340	11.2%	183%
STURGEON MD. NO. 90	$1,233	$1,158	76.6	35%	64%	1%	n/a	$1,158	76.6	$40,193	2.9%	47%
TABER MD. NO. 14	$1,480	$1,515	100.1	45%	53%	2%	n/a	$1,515	100.1	$21,500	7.0%	115%
WAINWRIGHT MD. NO. 61	$1,591	$1,286	85.0	52%	45%	3%	n/a	$1,286	85.0	$40,460	3.2%	52%
WESTLOCK MD. NO. 92	$1,222	$2,024	133.8	56%	43%	1%	n/a	$2,024	133.8	$20,210	10.0%	163%
WILLOW CREEK MD. NO. 26	$1,814	$1,740	115.0	47%	47%	6%	n/a	$1,740	115.0	n/a	n/a	n/a

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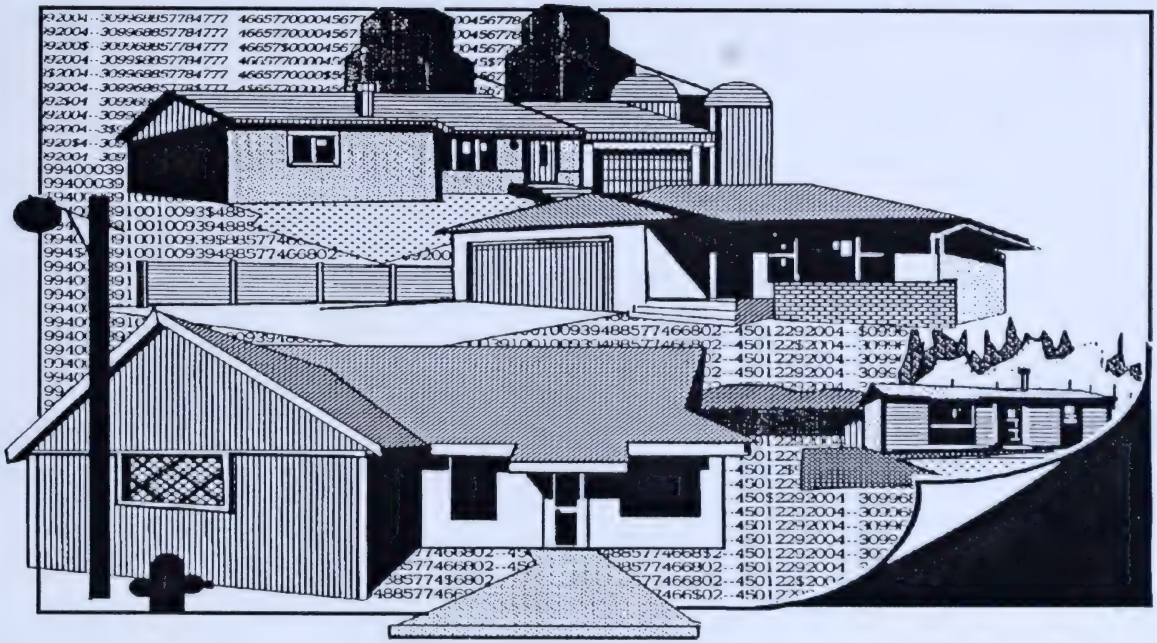
I.D. NO. 5	$331	$430	86.9	53%	46%	0%	n/a	$430	86.9	$29,920	1.4%	57%
I.D. NO. 6	$1,321	$334	67.6	26%	72%	2%	n/a	$334	67.6	n/a	na	n/a
I.D. NO. 7	$851	$898	181.5	57%	43%	0%	n/a	$898	181.5	n/a	na	n/a
I.D. NO. 8	$36	$100	20.3	93%	6%	0%	n/a	$100	20.3	n/a	na	n/a
I.D. NO. 14	$538	$500	101.1	43%	55%	2%	n/a	$500	101.1	$20,310	2.5%	97%
I.D. NO. 15	$579	$561	113.4	34%	62%	3%	n/a	$561	113.4	$22,500	2.5%	98%
I.D. NO. 16	$401	$432	87.2	50%	47%	3%	n/a	$432	87.2	$21,303	2.0%	80%
I.D. NO. 17	$573	$551	111.4	48%	48%	4%	n/a	$551	111.4	$17,248	3.2%	126%
I.D. NO. 18	$391	$478	96.5	27%	71%	1%	n/a	$478	96.5	$17,019	2.8%	111%
I.D. NO. 19	$949	$576	116.5	45%	52%	2%	n/a	$576	116.5	$24,480	2.4%	93%
I.D. NO. 20	$504	$495	100.0	42%	55%	2%	n/a	$495	100.0	$20,283	2.4%	96%
I.D. NO. 21	$587	$519	104.9	32%	61%	7%	n/a	$519	104.9	$20,570	2.5%	100%
I.D. NO. 22	$541	$551	111.2	35%	59%	7%	n/a	$551	111.2	$17,209	3.2%	126%
I.D. NO. 23	$454	$502	101.4	40%	59%	1%	n/a	$502	101.4	$17,156	2.9%	115%
SPECIAL AREAS (2 3 AND 4)	$1,578	$1,578	100.0	60%	35%	5%	n/a	$1,578	100.0	$22,610	7.0%	100%

TABLE III

EQUALIZED ASSESSMENT BASE AND ITS USE



ALBERTA MUNICIPAL COMPARATIVE INFORMATION

ALBERTA MUNICIPAL AFFAIRS MUNICIPAL SERVICES BRANCH

TABLE III: EQUALIZED ASSESSMENT BASE AND ITS USE

Introduction

The information presented in this Table forms part of the **Alberta Municipal Comparative Information (AMCI)** that has been developed to help you make comparisons of residential assessment, taxation and utility charges among municipalities. The AMCI Tables replace and expand the information previously contained in the Residential Property Survey reports produced by Alberta Municipal Affairs. The information will be periodically updated and expanded in scope.

The information in the Tables has been developed primarily from data provided in the annual municipal financial statements which are compiled into the Alberta Municipal Financial Information System (AMFIS). Other sources include municipal population affidavits, and municipal utility bylaws and rate schedules. AMFIS data is not available for the City of Lloydminster, and comparable information, where it exists, is based on data submitted by the City.

As you will see, the AMCI information consists largely of tabulated data. Consistent presentation forms are used to make your comparisons easier. In all the Tables, municipalities are arranged alphabetically by type (eg. Towns, Counties). **Column averages** for all municipalities of the same type shown (eg. all Villages) are presented in a **summary page** at the beginning of each Table. Averages exclude those municipalities for which information was not available. Such a lack of data is indicated by an "n/a", or by a blank space in the case where no data was provided through a survey. A zero (0) indicates that (0) was the reported or calculated value. All dollar amounts are nominal and refer to the particular year which the figures represent. The summary page also acts as a quick reference guide to the table, with accompanying notes to assist you in the use of the tabulated information and to explain how it was calculated or from where it was derived. The date of production is indicated on each table.

AMFIS information contained in all Tables produced in 1992 refers to 1990 calendar year data, as does **dwelling unit** data. **Equalized assessment** statistics, which allow a comparison to be made of the assessment base of individual municipalities is based upon the 1991 equalized assessment calculated by the Assessment Equalization Board. The date applicable to all other information is indicated in the text or summary pages related to individual Tables.

Several sets of statistics in the Tables provide an **Index** measurement of the relative significance of an individual value when measured against the overall value for an entire group of municipalities (eg. all Cities).

Any suggestions, comments or queries relating to the Alberta Municipal Comparative Information should be directed to the

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Table III Notes

The composition and size of the municipal property tax base affects the ability of the municipal council to raise taxes. This table is designed to **compare municipal tax bases and how they were used in 1990.** As indicated in the Introduction, the statistics presented employ 1990 financial statement data derived from AMFIS and 1991 equalized assessments. Because of the complexities of the equalization process, equalized assessments for a given year reflect the actual assessment situation prevailing two years previous.

It is generally accepted that the higher the proportion of Industrial and Commercial assessment in the tax base, the better is the municipality able to sustain public services to its residents. The industrial and commercial tax base is measured by the proportion of the total tax base which is subject to the **School Foundation Program Fund Levy** (S.F.P.F.). This measure is noted for the years 1990 and 1991.

Residential taxes are sensitive to changes in the total assessment base. A growing equalized assessment base brings the prospect of lower taxes, or better/more services for the same outlay. A shrinking assessment base means the likelihood of higher taxes simply to maintain the status quo, or cuts in the level and range of services to keep tax rates stable. **Changes in the equalized assessment** are presented for two time periods: the past two years (1989-91); and the past year (1990-91). If you see major changes in the municipal assessment base, this may be due to annexations, or general re-assessments.

In this Table you are provided with a broader municipal reference point for comparisons by using equalized mill rates rather than just the levels of taxation. These mill rate equivalents reflect the relative significance of the municipal and school taxes in relation to a municipality's property wealth base -- their equalized assessment. For instance, you may determine that either of these taxes per dwelling unit is high compared to another municipality. If the corresponding equalized mill rate is also above the average, then it may be concluded that the taxes truly are significantly higher than those in the municipality which is under comparison.

The Municipal Taxation Equalized Mill Rate, (M.T.E.M.R.) was generated by referencing the 1990 "Balance of Levies for Municipal Purposes." in AMFIS. This was converted to a mill rate equivalent by using the total 1991 Equalized Assessment. It should be noted that this is an overall mill rate applied over all types of development by the municipality and is not exclusively residential in nature.

For a broader perspective, a **Supplementary School Requisition Equalized Mill Rate** (S.S.R.E.M.R.) has been computed using the total 1990 supplementary school requisitions for each municipality. This statistic represents an aggregate situation, embracing all supplementary school requisitions, by every supported jurisdiction, applied to all taxable properties.

A School Foundation Program Fund and Other Requisitions Equalized Mill Rate has been calculated for all the other requisitions which are levied against the equalized assessment tax base. Included are requisitions for the School Foundation Program, Hospitals, Planning, and Seniors Foundations. Again, this mill rate is applicable to all taxable properties, rather than just residential properties.

The **Total Equalized Mill Rate** (T.E.M.R.) expresses the grand total of property taxes and grants-in-lieu levied, and received, by a municipality, as a mill rate based on total equalized assessment. It is a generalized total or aggregate rate, lumping together all types of property.

The **Residential Equalized Mill Rate** (R.E.M.R.) is a more specialized mill rate dealing only with the residential and farmland properties in aggregate. Such property is often favoured by lower taxes. Businesses may be subjected to higher rate under a split mill rate situation, as well as having to pay the School Foundation Program Fund Levy. These higher

tax rates are common because businesses can spread the burden over a larger group of people. This equalized mill rate is computed by isolating all taxes raised from residential and farm properties including mobile home licence fee revenue, and special property-assessment-based revenues. These taxes are expressed as an equalized mill rate by reference to that part of total equalized assessment which is not subject to the School Foundation Program Fund Levy.

TABLE III: EQUALIZED ASSESSMENT BASE AND ITS USE

The equalized assessment mix indicates the industrial/commercial proportions of a municipality's tax base. Generally, the greater this percentage, the lower will be the residential taxes for the same "basket of goods and services.

Equalized assessment trends can help you appreciate the taxation situation. A growing assessment base could mean lower taxes or the same service levels. A declining base may be accompanied by higher taxes and/or cuts in services.

Equalized mill rates give an indication of how heavily the property tax base is being used by the municipality. It also reveals the impact the supplementary school requisition, school foundation program fund, and other requisitioning authorities are having on the tax base. Generally, the greater the mill rates, the greater the demand on the tax base.

The equalized mill rates provide a broader municipal reference point for comparisons than in the case of levels of taxation.

The index of residential equalized mill rates should be generally similar to the total property tax index.

	Equal. Assess. Mix		Equal. Assess. Growth		Comparative Equalized Mill Rates						
Municipality	S.F.P.F. as % of Total E. A.		Equal. Assessment Growth Rate		Municipal Taxes as Mills on E.A.	Education Suppl. Req as Mills on E.A.	S.F.P.F. & Other Req. as Mills on E.A.	Total Equalized Mill Rate	Total Equalized Mill Rate Index	Residential Equalized Mill Rate	Residential Equalized Mill Rate Index
	1991	1990	Past Year 1990 - 91	Past 2 Year 1989 - 91							
Cities	37.2%	37.4%	7.1%	11.9%	17.7	11.3	2.2	31.1	100.0	26.1	100.0
Towns	34.9%	35.0%	7.3%	11.0%	18.8	10.0	2.3	31.1	100.0	26.1	100.0
Villages	39.6%	39.0%	5.1%	7.0%	18.8	10.6	2.4	31.8	100.0	27.7	100.0
Summer Villages	2.4%	2.4%	5.0%	-4.3%	11.6	10.8	0.7	23.2	100.0	20.5	100.0
Counties	52.7%	50.9%	5.2%	12.7%	12.9	11.0	2.9	26.7	100.0	26.4	100.0
Municipal Districts	53.2%	52.3%	5.4%	13.3%	10.9	9.4	3.0	23.3	100.0	21.6	100.0
Improvement Districts	80.5%	79.5%	35.8%	45.7%	7.3	10.0	3.8	21.1	100.0	15.4	100.0
Special Areas	77.4%	75.5%	5.8%	13.1%	5.4	6.9	4.3	16.6	n/a	13.9	n/a

The industrial/commercial portion of the equalized assessment, subject to the school foundation program fund levy for 1990 and 1991.

Balance of levies for municipal purposes (from AMFIS) divided by the total equalized assessment for the municipality.

Total of all supplementary requisitions by all requisitioning school authorities divided by the total equalized assessment for the municipality.

Total of all requisitions for the school foundation program fund and taxes collected on behalf of all regional and provincial authorities (eg. Alberta Planning Fund, auxillary hospital districts, nursing homes).

Total property taxes and grants in lieu of a municipality divided by its total equalized assessment.

Specialized mill rate for all taxes from residential (and farm) properties (including mobile home license fees) divided by the total residential (non S.F.P.F) equalized assessment.

*** All figures are averages by municipal status.**

TABLE III: EQUALIZED ASSESSMENT BASE AND ITS USE

Municipality	Equal. Assess. Mix: S.F.P.F. as % of Total E. A. 1991	Equal. Assess. Mix: S.F.P.F. as % of Total E. A. 1990	Equal. Assess. Growth: Equal. Assessment Growth Rate Past Year 1990 - 91	Equal. Assess. Growth: Equal. Assessment Growth Rate Past 2 Year 1989 - 91	Comparative Equalized Mill Rates: Municipal Taxes as Mills on E.A.	Education Suppl. Req as Mills on E.A.	S.F.P.F. & Other Req. as Mills on E.A.	Total Equalized Mill Rate	Total Equalized Mill Rate Index	Residential Equalized Mill Rate	Residential Equalized Mill Rate Index
AIRDRIE	31.1%	32.3%	8.3%	14.0%	16.4	11.3	1.9	29.7	95.5	26.0	99.8
CALGARY	35.6%	36.3%	9.6%	19.5%	18.0	9.9	1.8	29.6	95.3	20.1	77.0
CAMROSE	38.2%	37.2%	4.2%	9.9%	19.5	12.0	2.1	33.6	108.0	31.0	119.0
DRUMHELLER	43.5%	42.0%	1.4%	-1.0%	22.8	11.9	2.2	37.0	118.8	33.0	126.7
EDMONTON	41.1%	40.9%	5.3%	10.4%	19.9	10.7	2.1	32.7	105.2	23.8	91.5
FORT MCMURRAY	24.8%	27.6%	3.1%	4.4%	23.7	12.2	1.5	37.3	120.0	33.8	129.7
FORT SASKATCHEWAN	74.4%	74.4%	6.7%	10.5%	11.3	12.3	3.6	27.2	87.4	23.5	90.3
GRANDE PRAIRIE	40.1%	41.5%	12.6%	14.0%	22.1	11.8	2.3	36.2	116.4	27.4	105.2
LEDUC	27.7%	27.8%	8.6%	12.2%	20.2	11.4	1.8	33.4	107.3	26.5	101.7
LETHBRIDGE	35.3%	35.6%	8.4%	14.6%	13.2	10.5	1.8	25.5	82.0	20.8	79.8
LLOYDMINSTER	48.2%	48.6%	4.5%	11.7%	n/a	n/a	n/a	n/a	n/a	n/a	n/a
MEDICINE HAT	37.0%	37.4%	8.0%	13.3%	10.7	10.4	2.2	23.3	74.9	18.6	71.2
RED DEER	34.8%	35.1%	8.5%	13.6%	13.3	10.5	2.1	25.9	83.2	22.5	86.5
SPRUCE GROVE	25.5%	26.0%	7.4%	13.9%	20.7	12.0	1.5	34.3	110.2	30.1	115.6
ST. ALBERT	18.5%	19.3%	12.5%	23.7%	18.4	11.6	1.1	31.1	100.1	28.7	110.3
WETASKIWIN	38.6%	36.4%	4.1%	5.8%	15.2	10.3	4.3	29.8	95.7	24.9	95.7

TABLE III: EQUALIZED ASSESSMENT BASE AND ITS USE

Municipality	Equal. Assess. Mix: S.F.P.F. as % of Total E. A. 1991	Equal. Assess. Mix: S.F.P.F. as % of Total E. A. 1990	Equal. Assess. Growth: Equal. Assessment Growth Rate Past Year 1990 - 91	Equal. Assess. Growth: Equal. Assessment Growth Rate Past 2 Year 1989 - 91	Comparative Equalized Mill Rates: Municipal Taxes as Mills on E.A.	Education Suppl. Req as Mills on E.A.	S.F.P.F. & Other Req. as Mills on E.A.	Total Equalized Mill Rate	Total Equalized Mill Rate Index	Residential Equalized Mill Rate	Residential Equalized Mill Rate Index
ATHABASCA	48.5%	48.2%	2.7%	13.2%	17.7	12.3	4.1	34.0	109.2	27.2	104.1
BANFF	59.5%	63.1%	17.1%	n/a	10.3	2.2	2.8	15.3	49.1	6.2	23.6
BARRHEAD	37.0%	37.6%	5.8%	9.5%	17.6	12.6	2.2	32.4	104.2	27.6	105.7
BASHAW	48.7%	48.3%	5.3%	3.5%	18.7	15.5	2.7	36.9	118.5	30.0	115.0
BASSANO	45.2%	45.7%	6.4%	9.1%	21.1	7.6	2.4	31.1	100.0	19.7	75.3
BEAUMONT	8.8%	7.8%	20.4%	30.7%	14.1	10.8	0.9	25.7	82.6	24.9	95.5
BEAVERLODGE	37.4%	36.9%	9.6%	5.8%	20.7	11.0	2.1	33.8	108.4	23.7	90.9
BLACK DIAMOND	16.0%	16.1%	7.9%	14.0%	20.3	12.1	2.0	34.5	110.8	32.6	125.0
BLACKFALDS	25.9%	25.5%	5.7%	10.6%	16.4	7.6	1.5	25.4	81.7	24.4	93.3
BON ACCORD	11.9%	14.0%	3.8%	13.5%	21.6	12.1	1.0	34.7	111.4	31.9	122.2
BONNYVILLE	40.7%	37.5%	1.7%	-4.7%	18.8	10.3	2.5	31.6	101.4	26.1	100.1
BOW ISLAND	41.1%	41.3%	6.2%	9.2%	16.4	10.4	2.3	29.1	93.4	24.1	92.1
BOWDEN	28.0%	27.3%	6.5%	4.3%	22.5	7.5	2.0	32.0	102.8	28.4	108.9
BROOKS	34.6%	34.6%	7.8%	12.1%	13.7	12.2	1.9	27.9	89.5	23.3	89.3
BRUDERHEIM	15.0%	15.7%	7.5%	9.4%	29.6	14.2	1.4	45.1	145.0	36.0	137.9
CALMAR	33.7%	28.4%	4.8%	3.7%	28.0	12.4	2.0	42.3	135.9	35.6	136.2
CANMORE	27.6%	26.3%	17.2%	29.8%	13.5	7.7	1.5	22.7	72.9	21.6	82.7
CARDSTON	29.5%	30.0%	5.3%	9.6%	15.2	9.2	3.3	27.6	88.8	26.3	100.7
CARSTAIRS	27.6%	28.1%	10.4%	-2.8%	24.3	8.8	1.8	35.0	112.4	31.7	121.3
CASTOR	33.3%	32.6%	3.7%	5.7%	22.7	6.9	1.9	31.5	101.3	29.2	111.7
CLARESHOLM	31.0%	31.9%	3.8%	7.1%	15.0	11.5	2.9	29.4	94.3	25.2	96.4
COALDALE	17.1%	18.5%	6.3%	11.0%	10.9	10.8	1.7	23.4	75.3	21.8	83.4
COCHRANE	29.0%	31.5%	11.6%	22.1%	12.7	11.1	1.9	25.8	82.8	20.0	76.6
COLD LAKE	10.6%	11.6%	6.4%	12.4%	16.3	9.9	1.5	27.6	88.7	22.1	84.6
CORONATION	51.2%	50.7%	6.6%	10.7%	26.8	6.1	2.8	35.6	114.4	29.7	113.7
CROSSFIELD	31.5%	35.2%	6.2%	11.7%	16.7	11.5	2.3	30.5	97.9	23.7	90.6
CROWSNEST PASS	41.9%	41.4%	-3.7%	-1.1%	21.6	11.8	3.0	36.4	116.8	30.0	114.9
DAYSLAND	33.4%	27.7%	-1.8%	-0.5%	22.4	11.5	1.9	35.9	115.2	31.4	120.4
DEVON	37.1%	38.5%	6.5%	11.0%	15.4	14.4	2.3	32.0	102.8	30.5	116.8
DIDSBURY	25.9%	26.4%	7.1%	9.0%	18.3	9.1	1.8	29.2	93.7	24.1	92.4
DRAYTON VALLEY	46.7%	47.2%	8.4%	11.1%	15.0	10.1	2.4	27.5	88.4	21.9	83.9
ECKVILLE	33.9%	33.7%	8.5%	13.0%	17.0	7.4	3.5	27.9	89.7	26.2	100.2

TABLE III: EQUALIZED ASSESSMENT BASE AND ITS USE

Municipality	Equal. Assess. Mix: S.F.P.F. as % of Total E. A. 1991	Equal. Assess. Mix: S.F.P.F. as % of Total E. A. 1990	Equal. Assess. Growth: Equal. Assessment Growth Rate Past Year 1990 - 91	Equal. Assess. Growth: Equal. Assessment Growth Rate Past 2 Year 1989 - 91	Comparative Equalized Mill Rates: Municipal Taxes as Mills on E.A.	Education Suppl. Req as Mills on E.A.	S.F.P.F. & Other Req. as Mills on E.A.	Total Equalized Mill Rate	Total Equalized Mill Rate Index	Residential Equalized Mill Rate	Residential Equalized Mill Rate Index
EDSON	44.6%	44.5%	1.7%	2.6%	21.6	9.0	2.6	33.2	106.6	22.7	87.1
ELK POINT	32.9%	33.3%	3.3%	6.0%	13.0	8.8	2.6	24.5	78.6	21.5	82.4
FAIRVIEW	36.0%	38.6%	12.3%	10.4%	17.2	9.4	2.4	29.0	93.3	23.1	88.5
FALHER	48.7%	49.2%	11.1%	15.8%	20.3	12.2	3.1	35.6	114.4	28.5	109.2
FORT MACLEOD	40.5%	40.3%	6.1%	10.3%	16.8	11.2	2.8	30.7	98.7	27.6	105.6
FOX CREEK	29.1%	29.9%	8.6%	11.4%	17.7	5.9	1.7	25.2	81.1	21.0	80.3
GIBBONS	15.9%	17.0%	6.3%	16.4%	19.7	11.8	1.1	32.6	104.8	30.0	114.8
GLEICHEN	39.4%	38.9%	1.0%	-5.3%	31.3	8.8	2.5	42.6	136.8	30.3	116.1
GRAND CENTRE	41.9%	42.7%	6.1%	11.8%	17.7	9.9	2.9	30.5	97.9	22.0	84.1
GRANDE CACHE	50.6%	50.8%	4.6%	7.7%	25.6	12.3	2.8	40.7	130.6	35.6	136.5
GRANUM	40.4%	42.6%	3.3%	1.9%	27.5	11.5	2.9	41.9	134.6	37.3	142.9
GRIMSHAW	30.8%	31.3%	9.4%	11.7%	20.7	9.7	2.1	32.6	104.7	23.8	91.1
HANNA	34.8%	35.0%	1.5%	9.4%	19.6	7.1	2.6	29.3	94.2	25.3	96.9
HARDISTY	37.0%	37.9%	6.4%	-2.8%	20.9	10.7	2.2	33.8	108.5	30.6	117.2
HIGH LEVEL	59.5%	58.0%	9.4%	15.9%	22.8	9.5	2.8	35.2	113.0	19.9	76.0
HIGH PRAIRIE	43.4%	44.0%	5.6%	8.9%	19.3	8.8	3.5	31.6	101.5	23.0	87.9
HIGH RIVER	27.4%	29.7%	17.2%	17.8%	15.1	11.2	2.1	28.3	91.0	26.4	101.1
HINTON	56.4%	48.9%	25.4%	28.2%	15.3	7.3	2.3	24.9	80.0	23.6	90.6
INNISFAIL	41.9%	42.0%	8.1%	13.1%	12.4	7.4	2.7	22.5	72.4	19.3	73.8
IRVINE	34.9%	34.3%	6.5%	7.7%	26.1	1.6	2.0	29.7	95.5	25.2	96.6
KILLAM	34.9%	34.8%	1.3%	3.8%	19.5	10.9	2.3	32.6	104.8	28.6	109.5
LAC LA BICHE	44.5%	45.9%	7.4%	8.2%	15.9	12.0	2.9	30.8	98.8	22.6	86.6
LACOMBE	27.1%	27.2%	7.6%	13.2%	14.9	7.4	1.6	23.9	76.8	22.1	84.4
LAMONT	21.4%	21.8%	5.8%	8.7%	22.7	14.4	1.7	38.8	124.7	34.4	131.8
MAGRATH	24.7%	24.4%	7.5%	9.7%	11.1	9.0	2.7	22.8	73.1	20.2	77.2
MANNING	36.3%	37.2%	2.8%	6.4%	13.0	10.5	2.5	26.1	83.7	18.4	70.6
MAYERTHORPE	32.8%	35.6%	9.3%	17.4%	20.8	10.4	1.9	33.1	106.3	27.5	105.4
MCLENNAN	36.0%	34.9%	6.3%	11.2%	29.5	10.8	2.6	42.9	137.8	33.6	128.8
MILK RIVER	37.0%	37.0%	9.8%	12.1%	16.6	13.5	2.5	32.6	104.7	25.6	97.9
MILLET	17.1%	16.8%	9.1%	7.0%	23.7	10.1	1.3	35.1	112.8	28.0	107.1
MORINVILLE	23.0%	24.9%	12.6%	12.7%	21.9	14.3	1.4	37.6	120.7	32.9	126.2
MUNDARE	32.4%	32.9%	5.9%	10.3%	26.2	14.4	2.1	42.7	137.2	39.2	150.2

TABLE III: EQUALIZED ASSESSMENT BASE AND ITS USE

Municipality	Equal. Assess. Mix: S.F.P.F. as % of Total E. A. 1991	Equal. Assess. Mix: S.F.P.F. as % of Total E. A. 1990	Equal. Assess. Growth: Equal. Assessment Growth Rate Past Year 1990 - 91	Equal. Assess. Growth: Equal. Assessment Growth Rate Past 2 Year 1989 - 91	Comparative Equalized Mill Rates: Municipal Taxes as Mills on E.A.	Education Suppl. Req as Mills on E.A.	S.F.P.F. & Other Req. as Mills on E.A.	Total Equalized Mill Rate	Total Equalized Mill Rate Index	Residential Equalized Mill Rate	Residential Equalized Mill Rate Index
NANTON	33.2%	33.4%	5.0%	3.5%	15.4	11.3	2.7	29.4	94.5	26.2	100.3
OKOTOKS	19.2%	20.4%	19.0%	20.6%	13.6	11.0	1.7	26.2	84.2	24.2	92.5
OLDS	32.8%	33.3%	9.0%	14.5%	16.6	8.9	2.5	28.1	90.2	23.8	91.2
OYEN	38.3%	39.2%	-1.9%	1.9%	20.9	8.6	2.9	32.4	104.2	28.7	109.7
PEACE RIVER	42.7%	46.2%	16.4%	27.1%	16.3	9.2	2.6	28.2	90.5	19.8	75.8
PENHOLD	15.4%	15.4%	6.6%	8.6%	14.7	7.5	1.0	23.2	74.6	20.7	79.4
PICTURE BUTTE	27.2%	26.5%	9.8%	16.0%	15.4	10.6	1.5	27.5	88.4	24.9	95.4
PINCHER CREEK	30.1%	30.7%	4.9%	2.0%	17.9	8.6	2.0	28.4	91.3	26.5	101.4
PONOKA	29.8%	30.0%	7.6%	11.5%	11.7	7.7	1.8	21.2	68.1	18.6	71.2
PROVOST	43.2%	41.4%	1.7%	6.0%	22.1	11.2	2.9	36.2	116.4	28.4	108.6
RAINBOW LAKE	45.3%	46.6%	14.5%	40.3%	21.7	9.1	2.2	33.0	105.9	30.1	115.2
RAYMOND	15.7%	15.7%	6.7%	8.7%	14.4	13.7	1.8	29.9	96.1	29.5	113.1
REDCLIFF	37.7%	38.4%	7.8%	2.3%	19.0	9.8	2.2	31.0	99.7	30.1	115.1
REDWATER	43.9%	44.2%	4.9%	5.8%	16.7	12.0	2.4	31.1	99.9	27.7	106.1
RIMBEY	42.2%	42.5%	8.0%	12.7%	21.2	7.6	2.4	31.2	100.3	25.8	99.0
ROCKY MOUNTAIN HOUSE	40.4%	40.9%	6.3%	11.2%	17.7	5.8	2.3	25.7	82.6	21.1	80.7
SEDGEWICK	25.7%	28.4%	5.8%	9.0%	15.7	10.7	1.8	28.2	90.5	26.3	100.7
SEXSMITH	55.7%	55.6%	6.4%	12.1%	24.3	11.3	3.0	38.7	124.4	30.1	115.3
SLAVE LAKE	41.5%	41.9%	6.9%	29.3%	15.4	8.5	3.2	27.1	87.0	23.3	89.3
SMOKY LAKE	39.9%	40.4%	-0.2%	0.0%	12.5	9.8	2.6	25.0	80.3	19.3	74.0
SPIRIT RIVER	39.7%	39.7%	6.3%	13.0%	20.0	8.7	2.3	31.0	99.6	20.5	78.3
ST. PAUL	42.4%	44.4%	4.3%	10.3%	19.4	10.6	2.5	32.5	104.5	28.5	109.0
STAVELY	29.2%	29.2%	6.7%	8.5%	16.0	11.1	2.6	29.7	95.5	28.1	107.5
STETTLER	38.5%	36.0%	0.6%	0.8%	16.4	13.9	2.4	32.7	105.1	27.7	106.0
STONY PLAIN	22.4%	24.1%	16.1%	26.6%	21.8	11.5	1.3	34.6	111.2	29.8	114.3
STRATHMORE	30.3%	30.5%	9.4%	12.3%	22.6	8.1	2.0	32.7	105.0	28.3	108.2
SUNDRE	38.1%	35.4%	5.6%	12.4%	16.0	9.2	2.8	28.0	90.0	23.0	88.0
SWAN HILLS	31.8%	33.1%	10.4%	11.2%	31.2	4.4	1.9	37.5	120.4	33.0	126.3
SYLVAN LAKE	23.4%	24.8%	8.8%	14.2%	15.5	7.4	3.5	26.3	84.6	22.6	86.7
TABER	39.5%	39.3%	6.8%	11.0%	11.8	9.3	2.2	23.3	74.8	20.0	76.5
THREE HILLS	30.9%	31.6%	8.4%	11.0%	13.5	8.8	1.9	24.2	77.7	20.9	80.2
TOFIELD	28.0%	29.6%	10.2%	10.5%	18.3	11.2	2.9	32.4	104.0	28.6	109.5

TABLE III: EQUALIZED ASSESSMENT BASE AND ITS USE

Municipality	Equal. Assess. Mix: S.F.P.F. as % of Total E. A. 1991	Equal. Assess. Mix: S.F.P.F. as % of Total E. A. 1990	Equal. Assess. Growth: Equal. Assessment Growth Rate Past Year 1990 - 91	Equal. Assess. Growth: Equal. Assessment Growth Rate Past 2 Year 1989 - 91	Comparative Equalized Mill Rates: Municipal Taxes as Mills on E.A.	Education Suppl. Req as Mills on E.A.	S.F.P.F. & Other Req. as Mills on E.A.	Total Equalized Mill Rate	Total Equalized Mill Rate Index	Residential Equalized Mill Rate	Residential Equalized Mill Rate Index
TROCHU	36.7%	37.7%	5.4%	7.6%	22.3	9.1	2.3	33.6	107.9	27.3	104.5
TURNER VALLEY	30.2%	31.5%	7.8%	11.7%	16.9	12.2	2.8	32.0	102.7	28.8	110.4
TWO HILLS	34.8%	34.5%	4.3%	5.5%	21.5	10.3	2.6	34.4	110.5	28.9	110.6
VALLEYVIEW	43.3%	43.5%	5.0%	8.8%	24.3	6.4	3.1	33.7	108.3	27.2	104.3
VAUXHALL	47.3%	46.6%	5.5%	7.9%	26.4	9.7	2.5	38.6	124.1	27.2	104.2
VEGREVILLE	49.2%	49.1%	5.2%	8.4%	21.3	12.3	2.7	36.3	116.5	31.1	119.2
VERMILION	41.9%	41.6%	5.5%	9.5%	17.7	12.3	2.4	32.4	103.9	26.7	102.1
VIKING	37.5%	33.8%	5.4%	6.7%	22.0	11.7	2.5	36.1	116.1	33.8	129.4
VULCAN	44.3%	43.5%	4.4%	8.2%	20.9	10.8	2.6	34.3	110.1	28.1	107.7
WAINWRIGHT	40.4%	36.3%	6.7%	11.9%	12.7	10.0	2.2	24.9	80.0	22.4	85.7
WEMBLEY	18.9%	15.7%	-2.3%	3.3%	18.1	12.2	1.3	31.6	101.6	20.1	76.9
WESTLOCK	39.4%	39.9%	10.1%	14.8%	19.0	10.6	2.4	32.0	102.9	25.8	98.6
WHITECOURT	58.5%	52.1%	29.7%	76.5%	12.0	9.2	2.3	23.4	75.3	16.2	62.0

TABLE III: EQUALIZED ASSESSMENT BASE AND ITS USE

Municipality	Equal. Assess. Mix: S.F.P.F. as % of Total E. A. 1991	Equal. Assess. Mix: S.F.P.F. as % of Total E. A. 1990	Equal. Assess. Growth: Equal. Assessment Growth Rate Past Year 1990 - 91	Equal. Assess. Growth: Equal. Assessment Growth Rate Past 2 Year 1989 - 91	Comparative Equalized Mill Rates: Municipal Taxes as Mills on E.A.	Education Suppl. Req as Mills on E.A.	S.F.P.F. & Other Req. as Mills on E.A.	Total Equalized Mill Rate	Total Equalized Mill Rate Index	Residential Equalized Mill Rate	Residential Equalized Mill Rate Index
ACME	35.4%	35.6%	6.2%	6.7%	24.8	9.0	2.0	35.9	112.8	34.7	125.2
ALIX	20.6%	22.4%	2.2%	2.6%	20.1	7.8	1.3	29.3	92.1	26.4	95.2
ALLIANCE	55.8%	53.2%	4.6%	4.4%	25.9	11.0	3.1	40.1	126.1	40.4	146.0
AMISK	20.1%	19.3%	6.7%	6.6%	27.1	9.6	1.5	38.1	119.9	29.5	106.6
ANDREW	28.5%	28.4%	5.4%	7.1%	18.6	14.5	1.9	35.0	110.1	30.9	111.6
ARROWWOOD	56.5%	49.9%	14.2%	16.6%	7.6	9.9	2.6	20.0	62.9	17.9	64.5
BARNWELL	17.6%	17.2%	9.9%	21.4%	10.8	9.3	1.1	21.3	67.0	17.9	64.7
BARONS	59.6%	60.2%	4.2%	5.1%	18.7	12.1	3.1	33.9	106.7	29.6	106.9
BAWLF	23.4%	21.8%	2.1%	4.4%	5.4	16.0	1.5	22.9	72.0	20.6	74.4
BEISEKER	44.1%	39.9%	4.3%	-1.3%	24.4	11.8	2.3	38.5	121.0	32.1	115.8
BENTLEY	32.7%	27.3%	-6.4%	-10.0%	20.7	8.6	1.7	30.9	97.3	26.4	95.3
BERWYN	28.6%	29.8%	6.4%	11.2%	21.7	9.9	2.1	33.6	105.8	29.0	104.6
BIG VALLEY	43.4%	40.8%	-1.8%	-2.7%	17.5	12.5	2.6	32.6	102.5	29.3	106.0
BITTERN LAKE	17.6%	18.4%	11.5%	9.2%	13.5	14.7	1.2	29.3	92.2	25.3	91.4
BLACKIE	52.2%	51.4%	7.9%	13.8%	24.1	12.0	3.2	39.3	123.5	32.9	119.0
BOTHA	29.8%	28.8%	1.4%	4.9%	13.4	12.4	1.9	27.7	87.2	26.7	96.3
BOYLE	52.3%	51.4%	3.6%	11.3%	16.3	12.2	3.4	31.8	100.1	24.8	89.7
BRETON	41.5%	37.5%	1.0%	1.6%	36.4	11.4	2.1	50.0	157.2	31.0	112.0
BURDETT	47.7%	48.4%	7.3%	7.1%	19.1	9.7	2.6	31.5	99.0	23.0	83.1
CARBON	33.0%	32.3%	6.4%	-7.8%	17.2	9.0	1.9	28.1	88.5	27.3	98.7
CARMANGAY	45.2%	45.2%	5.6%	7.8%	14.1	10.7	3.2	28.0	88.1	25.9	93.7
CAROLINE	43.8%	42.3%	15.9%	21.3%	28.1	5.3	2.5	35.9	112.9	29.8	107.8
CAYLEY	41.3%	42.4%	7.9%	15.4%	11.9	12.6	2.8	27.3	86.0	23.2	83.8
CEREAL	45.0%	43.9%	8.4%	14.9%	26.6	6.8	3.0	36.4	114.5	27.4	98.8
CHAMPION	45.1%	42.7%	10.6%	15.8%	19.6	10.2	2.9	32.7	102.9	29.0	104.6
CHAUVIN	37.7%	36.9%	8.3%	10.2%	20.1	10.1	1.9	32.1	101.1	28.6	103.3
CHIPMAN	35.2%	35.7%	5.7%	4.4%	21.4	14.4	2.3	38.1	119.9	38.8	140.3
CLIVE	21.8%	22.0%	7.8%	-4.1%	12.9	7.4	1.3	21.6	67.9	20.5	74.1
CLUNY	52.7%	54.2%	6.3%	6.1%	15.6	8.3	3.1	27.0	84.8	19.9	72.0
CLYDE	25.8%	25.2%	-4.8%	-4.9%	20.3	12.6	2.0	34.9	109.7	31.9	115.4
COALHURST	11.9%	12.7%	8.1%	10.5%	12.3	10.9	0.9	24.1	75.7	19.8	71.4
CONSORT	39.9%	40.6%	11.7%	18.3%	20.3	8.1	2.5	30.9	97.3	27.2	98.2

TABLE III: EQUALIZED ASSESSMENT BASE AND ITS USE

Municipality	Equal. Assess. Mix: S.F.P.F. as % of Total E. A. 1991	Equal. Assess. Mix: S.F.P.F. as % of Total E. A. 1990	Equal. Assess. Growth: Equal. Assessment Growth Rate Past Year 1990 - 91	Equal. Assess. Growth: Equal. Assessment Growth Rate Past 2 Year 1989 - 91	Comparative Equalized Mill Rates: Municipal Taxes as Mills on E.A.	Education Suppl. Req as Mills on E.A.	S.F.P.F. & Other Req. as Mills on E.A.	Total Equalized Mill Rate	Total Equalized Mill Rate Index	Residential Equalized Mill Rate	Residential Equalized Mill Rate Index
COUTTS	51.9%	51.6%	5.2%	4.2%	19.9	14.1	3.3	37.3	117.4	25.0	90.2
COWLEY	30.2%	34.5%	0.8%	-1.0%	15.1	9.8	2.1	27.0	84.8	26.2	94.7
CREMONA	32.5%	32.8%	6.4%	10.5%	15.0	9.1	2.1	26.2	82.3	23.7	85.5
CZAR	50.6%	50.5%	5.5%	12.7%	8.8	9.6	3.2	21.6	68.0	18.9	68.4
DELBURNE	31.0%	31.2%	5.0%	7.5%	11.3	7.6	1.7	20.6	64.9	17.7	64.0
DELIA	50.8%	50.6%	5.6%	7.2%	10.4	9.4	2.6	22.5	70.7	20.0	72.3
DERWENT	52.0%	51.5%	6.3%	4.2%	21.0	10.1	3.4	34.5	108.7	31.4	113.4
DEWBERRY	36.2%	37.8%	9.7%	17.7%	13.0	11.2	2.0	26.2	82.4	20.7	74.9
DONALDA	39.0%	38.6%	5.4%	-3.5%	17.0	11.6	2.3	31.0	97.4	29.0	104.7
DONNELLY	33.0%	34.5%	7.3%	13.3%	20.2	8.5	2.5	31.2	98.0	26.1	94.1
DUCHESS	27.6%	27.8%	7.5%	6.8%	18.8	7.5	1.5	27.9	87.6	23.8	85.8
EAGLESHAM	63.5%	64.9%	6.9%	7.2%	36.5	8.4	3.4	48.3	151.9	41.5	149.8
EDBERG	28.3%	27.6%	7.2%	8.4%	7.9	15.2	1.7	24.8	78.2	23.7	85.8
EDGERTON	35.3%	36.0%	7.0%	11.1%	17.2	10.3	1.9	29.4	92.4	26.8	96.9
ELNORA	32.3%	35.4%	9.6%	6.0%	7.9	7.3	1.8	17.0	53.6	14.7	53.1
EMPRESS	48.9%	47.7%	2.2%	6.7%	32.2	7.3	3.1	42.5	133.8	38.9	140.4
ENTWISTLE	38.8%	32.0%	6.5%	8.3%	20.7	12.5	1.7	35.0	109.9	32.5	117.5
EVANSBURG	33.8%	35.2%	6.4%	5.2%	27.9	8.5	1.9	38.4	120.7	31.9	115.3
FERINTOSH	35.5%	35.0%	6.3%	6.5%	20.6	15.4	2.0	38.0	119.6	34.6	125.1
FOREMOST	44.1%	44.0%	6.4%	10.1%	18.6	9.4	2.4	30.4	95.6	24.8	89.6
FORESTBURG	31.2%	31.7%	6.9%	7.9%	10.5	10.6	1.9	23.0	72.4	21.5	77.8
GADSBY	65.4%	66.1%	2.4%	5.5%	3.4	12.0	3.7	19.1	60.1	16.2	58.4
GALAHAD	45.0%	43.4%	11.0%	24.1%	23.1	10.2	2.4	35.6	112.1	30.7	111.1
GIROUXVILLE	42.5%	44.4%	10.5%	14.5%	21.0	8.2	2.8	32.1	100.9	29.4	106.0
GLENDON	32.3%	32.6%	-1.4%	2.4%	15.2	10.6	2.2	28.0	88.1	25.9	93.4
GLENWOOD	28.6%	29.0%	4.4%	5.3%	6.7	9.3	3.5	19.5	61.2	18.2	65.6
GRASSY LAKE	34.2%	34.1%	5.8%	3.4%	26.2	9.8	1.9	37.9	119.1	36.6	132.2
HAIRY HILL	57.7%	60.8%	4.9%	6.4%	21.2	10.2	3.7	35.2	110.6	28.7	103.6
HALKIRK	42.4%	42.6%	5.8%	9.2%	18.9	6.1	2.3	27.4	86.1	25.3	91.4
HAY LAKES	21.7%	20.4%	4.1%	3.2%	18.1	15.7	1.4	35.2	110.6	34.1	123.1
HEISLER	36.6%	28.7%	-1.7%	2.1%	13.8	11.5	2.0	27.2	85.6	25.3	91.4
HILLSPRING	12.1%	8.7%	3.2%	3.8%	12.2	9.4	2.4	24.0	75.5	23.8	86.1

TABLE III: EQUALIZED ASSESSMENT BASE AND ITS USE

Municipality	Equal. Assess. Mix: S.F.P.F. as % of Total E. A. 1991	Equal. Assess. Mix: S.F.P.F. as % of Total E. A. 1990	Equal. Assess. Growth: Equal. Assessment Growth Rate Past Year 1990 - 91	Equal. Assess. Growth: Equal. Assessment Growth Rate Past 2 Year 1989 - 91	Comparative Equalized Mill Rates: Municipal Taxes as Mills on E.A.	Education Suppl. Req as Mills on E.A.	S.F.P.F. & Other Req. as Mills on E.A.	Total Equalized Mill Rate	Total Equalized Mill Rate Index	Residential Equalized Mill Rate	Residential Equalized Mill Rate Index
HINES CREEK	56.3%	56.7%	5.6%	1.5%	27.3	9.1	3.4	39.8	125.1	29.6	107.1
HOLDEN	44.2%	43.9%	6.8%	26.6%	27.4	11.5	3.6	42.5	133.6	35.9	129.8
HUGHENDEN	40.0%	37.5%	0.9%	-1.6%	24.4	10.1	2.5	37.0	116.4	34.2	123.6
HUSSAR	58.7%	58.6%	5.8%	-0.6%	16.3	8.3	3.3	27.9	87.8	25.0	90.3
HYTHE	48.2%	48.3%	0.7%	-8.2%	18.5	11.9	2.8	33.2	104.6	25.7	92.7
INNISFREE	51.7%	51.2%	9.8%	13.7%	17.0	11.8	2.6	31.4	98.8	28.9	104.5
IRMA	34.7%	34.3%	7.0%	11.7%	12.6	10.3	2.1	25.0	78.5	23.0	83.0
IRRICANA	20.2%	20.6%	6.5%	-3.6%	32.0	11.5	1.4	44.9	141.1	33.1	119.5
KINUSO	40.5%	38.9%	12.9%	10.1%	19.3	8.0	2.3	29.7	93.4	22.5	81.4
KITSCOTY	26.2%	26.6%	7.1%	12.0%	11.8	11.5	1.5	24.8	77.9	21.1	76.1
LAVOY	42.0%	45.7%	-0.8%	8.6%	30.0	13.2	2.6	45.8	144.0	38.8	140.3
LEGAL	22.4%	20.2%	-10.6%	-10.1%	28.8	13.4	1.4	43.6	137.3	41.3	149.1
LINDEN	35.2%	38.7%	-13.7%	-1.6%	19.5	11.1	2.7	33.2	104.5	28.7	103.8
LOMOND	59.6%	53.3%	1.3%	3.4%	20.5	11.1	3.1	34.6	109.0	29.2	105.3
LONGVIEW	45.3%	46.0%	6.3%	12.1%	15.5	12.3	3.0	30.8	96.8	27.9	100.9
LOUGHEED	52.8%	52.8%	7.2%	10.8%	23.1	10.5	2.9	36.6	115.0	31.7	114.4
MANNVILLE	26.8%	26.1%	0.0%	1.5%	18.5	13.0	1.6	33.1	104.2	26.3	95.0
MARWAYNE	43.1%	43.3%	5.4%	18.4%	10.9	11.7	2.3	24.9	78.2	22.0	79.4
MILO	64.1%	54.1%	11.6%	12.7%	12.1	10.1	2.8	25.0	78.6	22.8	82.2
MINBURN	56.1%	54.9%	6.9%	12.0%	8.4	12.0	2.9	23.2	73.1	19.1	68.9
MIRROR	27.9%	28.2%	2.6%	4.5%	24.4	7.8	1.6	33.8	106.4	31.6	114.2
MORRIN	35.3%	34.5%	3.6%	8.6%	24.1	9.6	1.9	35.6	111.9	23.7	85.5
MUNSON	23.9%	23.3%	8.5%	9.9%	19.4	9.2	1.3	29.9	94.0	22.9	82.6
MYRNAM	35.1%	34.9%	2.3%	2.6%	9.4	10.5	2.6	22.5	70.6	20.7	74.9
NAMPA	42.9%	43.3%	6.7%	8.7%	12.7	10.1	3.0	25.8	81.1	22.6	81.7
NEW NORWAY	35.8%	37.5%	3.0%	9.1%	15.1	15.9	2.2	33.1	104.2	30.6	110.4
NEW SAREPTA	28.5%	27.9%	3.0%	3.1%	23.9	12.6	1.9	38.4	120.9	38.0	137.2
NOBLEFORD	39.1%	39.5%	6.2%	5.1%	13.7	11.1	2.1	26.9	84.8	23.2	84.0
ONOWAY	38.7%	35.4%	10.4%	12.5%	26.6	10.3	1.8	38.7	121.6	32.4	117.2
PARADISE VALLEY	31.3%	32.4%	4.4%	-17.4%	14.3	11.8	1.8	27.9	87.6	22.6	81.6
PLAMONDON	30.7%	30.9%	10.3%	13.0%	22.6	11.7	2.1	36.4	114.5	30.5	110.1
RADWAY	40.6%	37.9%	-16.2%	-6.1%	32.3	16.3	3.0	51.7	162.5	48.3	174.4

TABLE III: EQUALIZED ASSESSMENT BASE AND ITS USE

Municipality	Equal. Assess. Mix: S.F.P.F. as % of Total E. A. 1991	Equal. Assess. Mix: S.F.P.F. as % of Total E. A. 1990	Equal. Assess. Growth: Equal. Assessment Growth Rate Past Year 1990 - 91	Equal. Assess. Growth: Equal. Assessment Growth Rate Past 2 Year 1989 - 91	Comparative Equalized Mill Rates: Municipal Taxes as Mills on E.A.	Education Suppl. Req as Mills on E.A.	S.F.P.F. & Other Req. as Mills on E.A.	Total Equalized Mill Rate	Total Equalized Mill Rate Index	Residential Equalized Mill Rate	Residential Equalized Mill Rate Index
ROCKYFORD	52.4%	49.5%	-5.3%	7.3%	16.8	9.4	3.1	29.3	92.0	26.7	96.5
ROSALIND	36.9%	38.9%	4.8%	8.2%	9.0	15.6	2.2	26.8	84.2	23.6	85.4
ROSEMARY	19.1%	18.3%	6.2%	8.9%	13.4	7.6	1.1	22.1	69.4	18.4	66.6
RUMSEY	60.0%	60.0%	5.2%	-0.2%	18.5	9.5	3.0	31.0	97.4	28.7	103.9
RYCROFT	48.9%	48.5%	8.3%	3.9%	37.3	8.3	2.6	48.2	151.6	39.4	142.3
RYLEY	45.1%	45.6%	9.3%	36.3%	25.5	11.2	3.6	40.4	126.9	33.5	120.9
SANGUDO	35.8%	38.0%	3.2%	4.8%	18.5	11.0	2.1	31.6	99.4	29.7	107.1
STANDARD	43.1%	42.9%	6.6%	0.9%	15.6	8.3	2.4	26.3	82.7	23.6	85.4
STIRLING	9.3%	9.1%	6.0%	9.4%	23.0	9.5	1.4	33.9	106.7	31.9	115.2
STROME	52.1%	41.2%	6.9%	22.1%	15.7	10.6	2.4	28.6	90.0	26.9	97.1
THORHILD	31.6%	31.5%	5.6%	10.6%	16.6	13.0	2.1	31.7	99.6	27.6	99.6
THORSBY	35.2%	34.4%	5.2%	-0.3%	29.2	12.3	2.2	43.7	137.5	36.2	130.6
TILLEY	33.5%	32.4%	15.4%	5.3%	26.0	7.0	1.6	34.6	108.9	31.7	114.7
TORRINGTON	58.5%	55.0%	8.6%	15.9%	14.6	8.8	3.3	26.6	83.8	23.9	86.2
VETERAN	42.9%	43.6%	7.0%	16.1%	20.4	8.5	2.8	31.7	99.6	28.4	102.7
VILNA	31.5%	32.9%	4.0%	0.1%	13.7	9.4	2.1	25.3	79.5	22.2	80.2
WABAMUN	91.8%	91.8%	0.6%	1.5%	7.4	13.3	4.8	25.5	80.2	20.9	75.5
WANHAM	67.4%	65.9%	6.1%	8.4%	25.5	8.4	3.5	37.4	117.6	33.3	120.2
WARBURG	33.1%	28.4%	13.2%	11.0%	19.8	11.5	1.6	32.9	103.6	29.9	107.9
WARNER	49.8%	49.5%	6.3%	8.0%	19.4	14.0	3.2	36.5	114.9	31.6	114.1
WARSPITE	46.6%	46.5%	6.8%	9.9%	22.6	9.2	2.7	34.5	108.6	31.3	113.0
WASKATENAU	38.0%	37.6%	4.7%	3.4%	19.0	9.4	2.3	30.7	96.4	29.9	108.0
WILLINGDON	34.9%	36.0%	5.4%	7.1%	20.8	10.2	2.6	33.5	105.4	29.2	105.5
YOUNGSTOWN	48.4%	46.8%	-11.2%	-7.0%	20.6	8.2	3.5	32.3	101.5	24.4	88.0

TABLE III: EQUALIZED ASSESSMENT BASE AND ITS USE

Municipality	Equal. Assess. Mix: S.F.P.F. as % of Total E. A. 1991	Equal. Assess. Mix: S.F.P.F. as % of Total E. A. 1990	Equal. Assess. Growth: Equal. Assessment Growth Rate Past Year 1990 - 91	Equal. Assess. Growth: Equal. Assessment Growth Rate Past 2 Year 1989 - 91	Comparative Equalized Mill Rates: Municipal Taxes as Mills on E.A.	Education Suppl. Req as Mills on E.A.	S.F.P.F. & Other Req. as Mills on E.A.	Total Equalized Mill Rate	Total Equalized Mill Rate Index	Residential Equalized Mill Rate	Residential Equalized Mill Rate Index
ALBERTA BEACH S.V.	8.0%	8.4%	18.5%	9.0%	25.3	9.6	0.5	35.3	152.3	35.0	170.4
ARGENTIA BEACH S.V.	0.8%	0.7%	-1.0%	-4.1%	30.9	11.1	2.8	44.8	193.3	24.5	119.2
BETULA BEACH S.V.	1.9%	1.9%	3.0%	5.4%	1.4	13.0	0.2	14.6	63.0	14.6	71.0
BIRCH COVE S.V.	1.7%	1.4%	-0.8%	-15.5%	14.4	11.4	0.2	26.1	112.6	26.0	126.8
BIRCHCLIFF S.V.	1.0%	1.0%	10.6%	-2.4%	5.6	7.2	0.2	13.0	56.1	13.0	63.2
BONDISS S.V.	10.2%	9.7%	-2.2%	-12.9%	6.5	12.9	0.8	20.2	87.2	20.0	97.3
BONNYVILLE BEACH S.V.	0.9%	0.9%	2.1%	-14.2%	9.4	10.4	0.2	20.0	86.1	19.0	92.5
CASTLE ISLAND S.V.	0.8%	0.7%	3.6%	-11.9%	2.7	10.9	0.2	13.8	59.4	13.7	66.9
CHESTERMERE LAKE S.V.	2.9%	3.0%	15.1%	58.0%	9.8	10.6	0.3	20.8	89.7	18.1	88.1
CRYSTAL SPRINGS S.V.	1.3%	1.3%	0.7%	-16.0%	5.7	10.9	2.8	19.4	83.7	19.4	94.4
EDMONTON BEACH S.V.	4.0%	3.9%	1.5%	4.3%	23.6	13.1	0.3	37.1	159.9	37.0	180.1
GHOST LAKE S.V.	1.4%	1.4%	4.7%	16.5%	6.7	5.9	0.3	12.8	55.3	12.8	62.2
GOLDEN DAYS S.V.	1.5%	1.5%	3.8%	0.9%	34.9	12.5	0.4	47.8	206.1	19.5	94.8
GRANDVIEW S.V.	1.9%	1.9%	-2.2%	-17.8%	6.1	11.3	2.9	20.2	87.2	20.2	98.4
GULL LAKE S.V.	3.2%	2.9%	5.4%	-5.6%	11.8	7.6	0.3	19.6	84.7	19.6	95.4
HALF MOON BAY S.V.	0.8%	0.8%	8.0%	-2.3%	9.2	7.4	1.9	18.5	80.0	18.5	90.2
HORSESHOE BAY S. V.	2.6%	7.9%	-5.4%	-35.5%	8.7	9.6	0.5	18.9	81.4	18.5	90.4
ISLAND LAKE S.V.	2.4%	1.7%	3.7%	-18.5%	8.0	12.2	1.0	21.1	91.2	21.1	102.6
ISLAND LAKE SOUTH S.V.	1.3%	1.1%	7.6%	0.7%	6.2	11.7	0.9	18.8	81.3	18.8	91.6
ITASKA BEACH S.V.	0.7%	0.7%	-0.9%	4.0%	35.9	13.1	0.3	49.3	212.8	21.3	103.9
JARVIS BAY S.V.	0.9%	0.9%	10.7%	27.9%	6.6	7.2	0.2	14.0	60.5	14.0	68.1
KAPASIWIN S.V.	0.8%	0.8%	2.5%	12.9%	3.9	13.0	0.2	17.1	73.9	17.1	83.3
LAKEVIEW S.V.	2.3%	2.9%	2.8%	10.9%	2.0	13.0	0.3	15.2	65.8	15.1	73.7
LARKSPUR S. V.	1.7%	1.6%	4.7%	-30.4%	10.8	11.4	0.2	22.4	96.6	22.4	109.1
MA-ME-O BEACH S.V.	8.5%	8.5%	3.6%	-0.6%	6.8	10.6	3.0	20.5	88.5	20.2	98.4
MEWATHA BEACH S.V.	1.7%	1.6%	8.6%	-19.6%	3.5	11.6	0.4	15.5	66.7	15.4	75.0
NAKAMUN PARK S.V.	3.5%	3.0%	-1.1%	-20.5%	10.2	11.4	0.3	21.9	94.7	21.8	106.0
NORGLENWOLD S.V.	0.7%	0.6%	6.3%	27.9%	4.1	7.5	0.1	11.8	50.7	11.1	54.3
NORRIS BEACH S.V.	1.1%	1.0%	7.3%	-16.7%	14.0	10.3	2.6	26.9	116.0	26.8	130.8
PARKLAND BEACH S.V.	1.9%	1.9%	14.7%	-3.8%	14.6	7.2	0.2	22.0	95.0	21.8	106.1
PELICAN NARROWS S.V.	1.9%	1.8%	8.0%	-8.5%	4.4	9.8	0.2	14.4	62.0	14.3	69.6
POINT ALISON S.V.	0.5%	0.5%	3.8%	14.9%	0.0	12.9	0.1	13.0	56.1	13.0	63.3

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POPLAR BAY S.V.	0.7%	0.6%	-1.4%	-16.3%	5.6	11.2	2.0	18.8	81.2	18.8	91.6
ROCHON SANDS S.V.	2.6%	3.5%	11.8%	3.4%	6.6	11.1	0.3	17.9	77.4	17.8	86.8
ROSS HAVEN S.V.	1.7%	1.6%	5.1%	-7.4%	8.3	10.8	0.2	19.3	83.1	19.2	93.5
SANDY BEACH S.V.	4.0%	4.5%	17.5%	0.6%	11.9	9.6	0.3	21.8	94.1	21.7	105.9
SEBA BEACH S.V.	6.8%	9.3%	0.5%	1.1%	19.0	13.3	0.6	32.9	141.8	32.7	159.3
SILVER BEACH S.V.	0.5%	0.5%	1.9%	-12.6%	27.8	10.8	2.7	41.3	178.2	18.6	90.7
SILVER SANDS S.V.	2.2%	2.6%	10.5%	-15.4%	9.9	10.3	0.2	20.4	88.1	20.2	98.6
SOUTH BAPTISTE S.V.	2.7%	2.4%	4.9%	-5.8%	7.3	12.0	1.0	20.3	87.7	20.2	98.3
SOUTH VIEW S.V.	7.5%	7.3%	0.1%	-23.1%	23.0	11.3	0.5	34.8	149.9	34.7	169.2
SUNDANCE BEACH S.V.	0.8%	0.8%	7.3%	7.1%	8.3	12.1	0.3	20.7	89.2	20.7	100.7
SUNRISE BEACH S.V.	1.8%	1.3%	-2.9%	-12.8%	14.9	11.7	0.2	26.8	115.6	26.7	130.2
SUNSET BEACH S.V.	1.6%	1.5%	3.4%	-17.2%	8.9	12.2	0.9	22.0	95.1	22.0	107.2
SUNSET POINT S.V.	1.1%	1.0%	4.1%	9.4%	41.0	10.9	0.2	52.1	224.7	19.1	93.0
VAL QUENTIN S.V.	1.9%	2.2%	19.4%	1.5%	15.4	9.5	0.2	25.0	108.1	24.9	121.4
WAIPAROUS S.V.	2.8%	3.0%	5.5%	12.3%	6.6	8.3	0.3	15.3	65.9	15.2	73.9
WEST BAPTISTE S.V.	1.7%	1.1%	10.6%	-15.6%	10.1	11.4	0.9	22.3	96.3	22.3	108.6
WEST COVE S.V.	1.8%	1.6%	0.5%	-19.3%	16.1	11.3	0.2	27.5	118.8	27.5	134.1
WHISPERING HILLS S.V.	1.8%	1.2%	7.7%	-16.9%	3.7	11.7	0.9	16.3	70.3	16.2	79.2
WHITE GULL S.V.	2.6%	1.4%	2.1%	-21.3%	16.2	12.4	1.0	29.5	127.4	29.5	143.6
WHITE SANDS S.V.	1.7%	1.7%	9.7%	-4.3%	5.1	11.2	0.2	16.4	70.9	16.4	79.7
YELLOWSTONE S.V.	2.1%	2.2%	-3.3%	-9.5%	8.1	11.7	0.2	20.0	86.4	19.9	97.2

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ATHABASCA CTY. NO. 12	45.2%	44.5%	5.9%	26.4%	16.9	12.0	3.1	32.1	120.2	28.3	107.3
BARRHEAD CTY. NO. 11	27.9%	27.0%	2.7%	6.6%	17.1	13.1	1.7	31.9	119.6	32.0	121.2
BEAVER CTY. NO. 9	49.1%	41.2%	5.9%	11.7%	18.4	11.6	2.8	32.7	122.4	33.8	128.2
CAMROSE CTY. NO. 22	40.2%	39.2%	0.5%	5.9%	14.5	16.3	2.2	33.0	123.4	34.1	129.2
FLAGSTAFF CTY. NO. 29	56.7%	53.6%	3.5%	12.4%	13.8	10.9	2.9	27.6	103.3	29.6	112.0
FORTY MILE CTY. NO. 8	44.8%	42.2%	2.0%	10.2%	12.9	10.3	2.4	25.6	95.7	27.7	105.0
GRANDE PRAIRIE CTY. NO. 1	65.6%	64.1%	8.6%	17.0%	11.1	10.8	3.2	25.2	94.2	23.0	86.9
LAC STE. ANNE CTY. NO. 28	37.1%	37.4%	5.2%	10.7%	15.1	11.4	2.0	28.4	106.4	27.0	102.3
LACOMBE CTY. NO. 14	78.2%	76.7%	9.4%	20.5%	7.1	7.3	3.8	18.2	68.1	16.5	62.3
LAMONT CTY. NO. 30	41.6%	40.3%	0.3%	7.2%	14.8	15.2	2.4	32.5	121.6	34.2	129.4
LEDUC CTY. NO. 25	75.6%	64.8%	49.8%	65.8%	15.8	8.7	2.5	26.9	100.8	25.0	94.9
LETHBRIDGE CTY. NO. 26	44.8%	43.7%	0.5%	4.1%	15.0	11.7	2.4	29.1	109.0	29.1	110.2
MINBURN CTY. NO. 27	42.8%	41.1%	-0.5%	4.9%	12.5	13.0	2.4	27.9	104.3	28.6	108.4
MOUNTAIN VIEW CTY. NO. 17	65.8%	64.6%	2.4%	9.9%	12.6	9.5	3.8	25.9	96.9	25.2	95.6
NEWELL CTY. NO. 4	81.3%	80.4%	5.9%	11.9%	7.9	9.4	4.0	21.3	79.8	22.2	84.2
PAINTEARTH CTY. NO. 18	81.4%	80.7%	1.4%	4.3%	8.6	6.4	4.3	19.3	72.1	17.6	66.7
PARKLAND CTY. NO. 31	65.1%	66.1%	4.0%	5.6%	10.9	12.8	3.3	26.9	100.9	23.5	89.1
PONOKA CTY. NO. 3	56.3%	54.2%	5.8%	16.9%	8.9	7.8	3.0	19.7	73.7	19.3	73.0
RED DEER CTY. NO. 23	45.8%	43.7%	14.8%	26.5%	12.0	6.8	2.2	21.1	79.0	17.3	65.5
SMOKY LAKE CTY. NO. 13	51.6%	50.5%	1.5%	10.2%	9.8	9.7	3.0	22.4	83.9	22.0	83.4
ST. PAUL CTY. NO. 19	47.9%	45.7%	3.2%	13.3%	17.1	9.1	2.6	28.9	108.2	27.0	102.2
STETTLER CTY. NO. 6	57.6%	54.3%	6.1%	13.4%	12.9	11.6	3.0	27.5	102.9	28.2	106.9
STRATHCONA CTY. NO. 20	56.2%	58.7%	9.6%	16.8%	12.1	12.0	2.8	26.9	100.8	24.2	91.8
THORHILD CTY. NO. 7	41.5%	40.0%	1.4%	6.5%	11.8	13.5	2.6	27.9	104.4	27.9	105.6
TWO HILLS CTY. NO. 21	43.6%	41.3%	0.9%	5.2%	14.6	10.5	2.9	28.0	104.6	29.3	110.9
VERMILION RIVER CTY. NO. 24	46.4%	46.5%	-1.4%	2.2%	12.2	12.6	2.7	27.5	102.9	28.4	107.5
VULCAN CTY. NO. 2	36.9%	34.6%	0.4%	9.8%	14.8	11.2	2.2	28.2	105.6	30.6	115.8
WARNER CTY. NO. 5	27.8%	26.7%	-0.9%	5.2%	13.2	14.3	2.3	29.8	111.7	32.7	123.8
WETASKIWIN CTY. NO. 10	57.4%	56.2%	4.6%	12.2%	12.0	10.5	3.6	26.1	97.8	25.1	94.9
WHEATLAND CTY. NO. 16	67.8%	67.3%	2.7%	7.0%	10.7	8.6	3.7	22.9	85.8	22.7	85.9

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ACADIA MD. NO. 34	21.4%	20.4%	7.2%	12.9%	8.1	7.3	1.7	17.1	73.5	15.9	73.6
BIGHORN MD. NO. 8	73.6%	72.6%	15.3%	19.6%	7.1	4.3	3.4	14.9	63.9	13.8	63.8
BONNYVILLE MD. NO. 87	23.9%	22.1%	7.7%	6.2%	9.1	5.4	1.7	16.2	69.6	8.7	40.2
BRAZEAU MD. NO. 77	88.2%	88.3%	4.8%	14.4%	11.1	10.5	4.4	26.0	111.7	22.8	105.9
CARDSTON MD. NO. 6	26.4%	27.4%	-2.5%	2.4%	10.0	11.0	3.0	24.1	103.4	26.8	124.5
CLEARWATER MD. NO. 99	86.4%	86.3%	8.6%	17.5%	7.2	6.3	4.4	17.9	77.1	12.8	59.3
CYPRESS MD. NO. 1	73.1%	71.0%	13.0%	18.3%	5.8	4.4	3.4	13.6	58.5	4.7	21.6
FAIRVIEW MD. NO. 136	50.1%	48.2%	1.7%	7.6%	13.6	10.7	3.0	27.3	117.4	27.3	126.6
FOOTHILLS MD. NO. 31	38.6%	37.5%	13.1%	17.0%	7.5	11.5	2.4	21.4	92.1	21.1	98.1
KNEEHILL MD. NO. 48	57.7%	54.5%	4.5%	12.3%	18.3	9.2	3.1	30.5	131.2	34.1	158.0
PEACE MD. NO. 135	59.9%	60.5%	2.7%	9.2%	8.4	11.1	3.6	23.0	98.9	20.3	94.1
PINCHER CREEK MD. NO. 9	64.2%	63.9%	3.2%	4.8%	14.2	9.0	3.5	26.7	114.9	27.3	126.6
PROVOST MD. NO. 52	76.1%	72.8%	10.7%	40.2%	7.7	9.0	3.8	20.5	88.0	19.1	88.6
ROCKY VIEW MD. NO. 44	41.6%	43.3%	8.9%	5.8%	8.4	11.3	2.3	22.0	94.6	18.8	87.4
SMOKY RIVER MD. NO. 130	37.0%	39.0%	-7.2%	14.3%	19.9	10.8	3.1	33.8	145.3	35.1	162.6
SPIRIT RIVER MD. NO. 133	59.6%	57.9%	1.0%	13.9%	14.0	10.9	3.2	28.0	120.5	28.1	130.2
STARLAND MD. NO. 47	56.1%	53.5%	2.7%	12.8%	13.9	9.5	2.8	26.2	112.5	27.7	128.3
STURGEON MD. NO. 90	54.4%	55.4%	6.2%	9.8%	7.0	10.8	2.8	20.6	88.7	16.5	76.6
TABER MD. NO. 14	58.2%	54.1%	5.9%	15.0%	9.4	9.4	2.8	21.6	93.0	21.6	100.1
WAINWRIGHT MD. NO. 61	64.6%	63.5%	4.2%	12.2%	11.8	9.4	3.3	24.5	105.3	18.3	85.0
WESTLOCK MD. NO. 92	31.1%	29.7%	1.9%	7.5%	17.3	11.6	1.8	30.8	132.2	28.9	133.8
WILLOW CREEK MD. NO. 26	28.5%	28.7%	5.0%	19.8%	10.6	12.1	2.4	25.0	107.6	24.8	115.0

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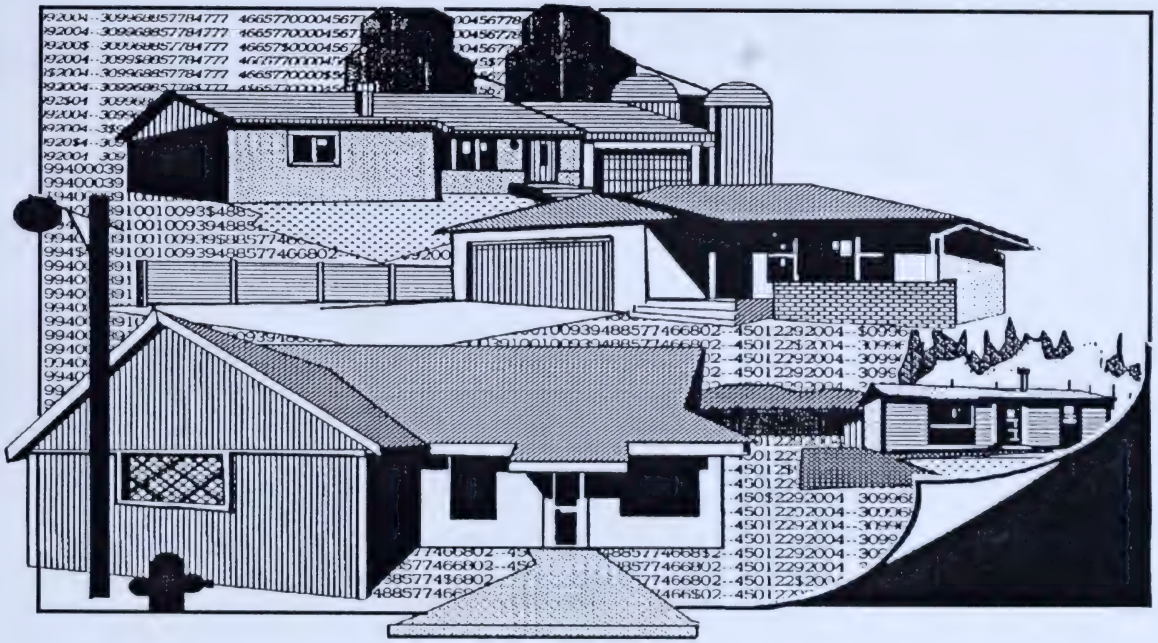
I.D. NO. 5	87.4%	88.8%	7.6%	12.1%	9.2	7.3	4.3	20.8	98.5	13.4	86.9
I.D. NO. 6	91.7%	91.3%	11.3%	17.0%	3.6	9.3	4.3	17.2	81.7	10.4	67.6
I.D. NO. 7	36.5%	32.5%	7.6%	15.6%	18.2	10.6	1.7	30.5	144.9	27.9	181.5
I.D. NO. 8	99.3%	96.8%	396.7%	409.1%	6.9	1.4	1.0	9.4	44.4	3.1	20.3
I.D. NO. 14	88.2%	88.7%	8.6%	18.3%	6.9	10.3	4.3	21.5	101.8	15.5	101.1
I.D. NO. 15	91.2%	91.8%	7.9%	13.9%	6.7	10.7	4.4	21.8	103.6	17.4	113.4
I.D. NO. 16	92.1%	92.0%	5.5%	16.3%	6.2	9.9	4.6	20.7	98.3	13.4	87.2
I.D. NO. 17	87.0%	88.0%	10.0%	19.7%	9.3	9.9	4.6	23.7	112.2	17.1	111.4
I.D. NO. 18	93.7%	93.9%	7.1%	24.1%	5.8	11.3	4.6	21.6	102.6	14.8	96.5
I.D. NO. 19	57.1%	54.0%	4.7%	12.5%	6.9	11.9	2.9	21.7	103.0	17.9	116.5
I.D. NO. 20	76.8%	72.3%	16.5%	26.4%	5.9	10.7	3.3	19.9	94.5	15.4	100.0
I.D. NO. 21	71.6%	70.5%	3.8%	23.8%	5.2	12.6	4.7	22.5	106.7	16.1	104.9
I.D. NO. 22	72.5%	71.4%	6.2%	14.0%	5.2	12.0	4.7	22.0	104.3	17.1	111.2
I.D. NO. 23	81.6%	81.2%	7.6%	17.5%	6.0	12.0	3.8	21.9	103.7	15.6	101.4
SPECIAL AREAS (2 3 AND 4)	77.4%	75.5%	5.8%	13.1%	5.4	6.9	4.3	16.6	n/a	13.9	n/a

TABLE IV

COMPARISON OF CHARGES, NET REVENUES AND DEBT FOR UTILITIES



ALBERTA MUNICIPAL COMPARATIVE INFORMATION

ALBERTA MUNICIPAL AFFAIRS MUNICIPAL SERVICES BRANCH

TABLE IV: COMPARISON OF CHARGES,NET REVENUES AND DEBT FOR UTILITIES

Introduction

The information presented in this Table forms part of the **Alberta Municipal Comparative Information (AMCI)** that has been developed to help you make comparisons of residential assessment, taxation and utility charges among municipalities. The AMCI Tables replace and expand the information previously contained in the Residential Property Survey reports produced by Alberta Municipal Affairs. The information will be periodically updated and expanded in scope.

The information in the Tables has been developed primarily from data provided in the annual municipal financial statements which are compiled into the Alberta Municipal Financial Information System (AMFIS). Other sources include municipal population affidavits, and municipal utility bylaws and rate schedules. AMFIS data is not available for the City of Lloydminster, and comparable information, where it exists, is based on data submitted by the City.

As you will see, the AMCI information consists largely of tabulated data. Consistent presentation forms are used to make your comparisons easier. In all the Tables, municipalities are arranged alphabetically by type (eg. Towns, Counties). **Column averages** for all municipalities of the same type shown (eg. all Villages) are presented in a **summary page** at the beginning of each Table. Averages exclude those municipalities for which information was not available. Such a lack of data is indicated by an "n/a", or by a blank space in the case where no data was provided through a survey. A zero (0) indicates that (0) was the reported or calculated value. All dollar amounts are nominal and refer to the particular year which the figures represent. The summary page also acts as a quick reference guide to the table, with accompanying notes to assist you in the use of the tabulated information and to explain how it was calculated or from where it was derived. The date of production is indicated on each table.

AMFIS information contained in all Tables produced in 1992 refers to 1990 calendar year data, as does **dwelling unit** data. **Equalized assessment** statistics, which allow a comparison to be made of the assessment base of individual municipalities is based upon the 1991 equalized assessment calculated by the Assessment Equalization Board. The date applicable to all other information is indicated in the text or summary pages related to individual Tables.

Several sets of statistics in the Tables provide an **Index** measurement of the relative significance of an individual value when measured against the overall value for an entire group of municipalities (eg. all Cities).

Any suggestions, comments or queries relating to the Alberta Municipal Comparative Information should be directed to the

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Table IV Notes

Utility charges comprise a significant portion of the direct costs to a residential property-owner. This is particularly the case for urban households.

Table IV features data for cities, towns and villages. Elsewhere, utility charges are of little or no significance or may vary widely depending upon the use of a number of local systems within a rural municipalities or summer villages.

Of all utility charges, Table IV recognizes those associated with **water supply, sewer service, and solid waste collection and disposal.** The combined influence of these utility charge is shown in **Utility Charges as a Percent of Total Aggregate Cost**. The comparative significance is brought out in an associated Index.

The **annual charges** developed for each utility service are indicated in the table. Water and sewer charges were derived by applying the municipalities' utility rates to a standard volume (360 cu.m.) of water consumption. This provides a comparable measurement of the differences in utility charges among municipalities.

Approximately half of all municipalities levy solid waste management service charges. Others recover these costs through general taxation. Where present, they are usually annual flat-rate charges.

Alberta Municipal Financial Information Systems data have been used to create an appreciation of the diversity of enterprise financing practices among municipalities. The **Net Operating Loss or Gain Per Capita** associated with each function is indicated. If the self-financing principle was adhered to, all the statistics would be very close to zero.

You should note that the net operating financial circumstances can frequently change quite markedly from year-to-year. The AMFIS data presented is compiled from the 1990 financial statements submitted by municipalities).

You should also note the potential for considerable interrelationship between utility costs and the municipal tax component of the total property tax bill. Depending on whether a municipality chooses to run its water and sewer enterprises at a "loss" or a "gain", and on whether it chooses to establish a sold waste disposal charge, the burden of total aggregate costs could be shifted between taxation and utility service charges. For example, a municipality may appear to have comparatively low taxation but high utility charges. This is likely due to a policy requiring utilities to be self-financing, thus avoiding any imposition on the general tax base. The reverse situation may also apply where the tax bill is "loaded up" to keep utility charges low (or non-existent with respect to solid waste management).

Ideally, revenues from utilities should contribute to the build-up of operating and capital reserves. These would deal with emergencies and fund major renovations or replacement of deteriorated systems. The debt services costs should be built into the rates charged but usually this is not done. High utility rates are often associated with high debt loads. Statistics on the **1990 Debt Load Per Capita** for water, sewer, and solid waste management have been included in Table IV to assist in explaining the various municipal situations.

TABLE IV: COMPARISON OF CHARGES, NET REVENUES, AND DEBT FOR UTILITIES

Comparison of the total annual utility charges for each service.

The standard measure (360 cubic meters) serves as a comparable measure among municipalities.

These columns indicate the significance of total utilities charges as a proportion of all taxes and charges against a residential property. The index allows comparisons with other municipalities.

If the self-financing principle was adhered to all statistics would be close to zero.

Losses (-) mean that expenditures are greater than revenues. Positive values mean revenues are greater than expenditures.

High utility rates are often associated with high debt loads.

Compare the per capita totals for water and sewer services that a municipality is financing.

Municipality	Utility Charges			Utility Charge Significance		Net Annual Costs			Utility Debt		
	Water (360 cu. m.)	Sewer (360 cu. m.)	Solid Waste	Percentage of Total Aggregate Cost	Index of Percentage of Total Aggregate Cost	1990 Net Operating Loss (-) or Gain Per Capita: Water	Sewer	Solid Waste	1990 Debt Load Per Capita: Water	Sewer	Garbage
Cities	$344	$151	$35	33%	100.0	$6	$3	($13)	$280	$159	$2
Towns	$307	$132	$58	34%	100.0	$2	($3)	($10)	$260	$164	$4
Villages	$244	$99	$39	35%	100.0	($26)	($9)	($16)	$300	$185	$0

Annual utility charges for water, sewer, and solid waste combined as a percentage of the total aggregate cost of taxes and charges on residential property.

Annual operating revenues less expenses divided by municipal population. These financial circumstances can fluctuate significantly fron year to year.

The total debt in 1990 associated with each function is divided by the total population. These figures can change significantly from year to year.

*** All figures are averages by municipal status.**

TABLE IV: COMPARISON OF CHARGES, NET REVENUES, AND DEBT FOR UTILITIES

	Utility Charges			Utility Charge Significance		Net Annual Costs			Utility Debt		
Municipality	Water (360 cu. m.)	Sewer (360 cu. m.)	Solid Waste	Percentage of Total Aggregate Cost	Index of Percentage of Total Aggregate Cost	1990 Net Operating Loss (-) or Gain Per Capita			1990 Debt Load Per Capita		
						Water	Sewer	Solid Waste	Water	Sewer	Garbage
AIRDRIE	$378	$188	$0	33%	102.3	$52	($4)	($17)	$266	$254	$10
CALGARY	$303	$217	$0	37%	114.2	$11	$7	($22)	$341	$169	$15
CAMROSE	$503	$60	$0	30%	90.2	($2)	$11	($24)	$468	$33	$9
DRUMHELLER	$301	$168	$0	25%	75.4	$6	$31	($18)	$379	$61	$0
EDMONTON	$396	$206	$0	37%	112.7	$19	($2)	($32)	$428	$225	$4
FORT MCMURRAY	$373	$75	$0	23%	71.5	$3	($5)	($14)	$95	$61	$0
FORT SASKATCHEWAN	$346	$135	$0	32%	98.1	$3	$1	($35)	$36	$26	$0
GRANDE PRAIRIE	$436	$168	$61	36%	109.7	$28	($28)	($6)	$345	$316	$0
LEDUC	$251	$146	$60	29%	87.4	$0	$0	($18)	$154	$123	$0
LETHBRIDGE	$247	$198	$93	37%	114.3	($18)	$3	($2)	$326	$317	$0
LLOYDMINSTER	$628	$157	$72	56%	169.8	($4)	($1)	($4)	$562	$189	$0
MEDICINE HAT	$171	$118	$69	31%	94.0	($8)	$8	$2	$211	$286	$1
RED DEER	$203	$147	$117	32%	98.7	($5)	$2	$0	$170	$178	$0
SPRUCE GROVE	$382	$158	$87	32%	99.1	$9	$4	$0	$173	$47	$0
ST. ALBERT	$194	$125	$0	20%	62.3	($3)	$3	($16)	$73	$78	$0
WETASKIWIN	$388	$142	$0	33%	100.3	$6	$17	($9)	$446	$178	$0

TABLE IV: COMPARISON OF CHARGES, NET REVENUES, AND DEBT FOR UTILITIES

	Utility Charges			Utility Charge Significance		Net Annual Costs			Utility Debt		
Municipality	Water (360 cu. m.)	Sewer (360 cu. m.)	Solid Waste	Percentage of Total Aggregate Cost	Index of Percentage of Total Aggregate Cost	1990 Net Operating Loss (-) or Gain Per Capita: Water	Sewer	Solid Waste	1990 Debt Load Per Capita: Water	Sewer	Garbage
ATHABASCA	$348	$115	$0	32%	93.1	$1	($25)	($28)	$64	$385	$0
BANFF	$386	$0	$0	63%	184.0	$14	($41)	($49)	$0	$0	$0
BARRHEAD	$281	$141	$0	30%	86.8	$20	$7	($20)	$161	$145	$0
BASHAW	$254	$156	$48	30%	86.7	($45)	($57)	($4)	$215	$418	$0
BASSANO	$126	$84	$0	23%	66.5	($40)	$18	($10)	$314	$8	$0
BEAUMONT	$370	$159	$0	37%	107.5	$0	$0	($11)	$57	$21	$0
BEAVERLODGE	$312	$48	$48	32%	93.9	$29	$6	($20)	$532	$58	$0
BLACK DIAMOND	$230	$95	$36	24%	68.2	$16	$19	($21)	$80	$42	$0
BLACKFALDS	$253	$215	$144	41%	119.4	$1	($35)	$22	$0	$0	$0
BON ACCORD	$396	$150	$72	35%	101.8	($14)	($8)	$0	$297	$174	$0
BONNYVILLE	$278	$256	$0	36%	105.0	($7)	$2	($11)	$189	$379	$0
BOW ISLAND	$324	$108	$108	38%	111.6	($24)	($11)	$1	$458	$132	$17
BOWDEN	$348	$157	$72	36%	104.3	($53)	$4	$1	$532	$181	$0
BROOKS	$138	$68	$63	24%	70.3	$0	$0	$0	$20	$26	$0
BRUDERHEIM	$506	$180	$95	38%	109.5	$6	($7)	$12	$227	$276	$0
CALMAR	$401	$222	$66	35%	101.7	($24)	$12	$1	$226	$358	$0
CANMORE	$142	$139	$66	31%	89.2	$12	$2	$0	$116	$279	$0
CARDSTON	$310	$279	$86	42%	121.2	($16)	$6	$0	$0	$396	$0
CARSTAIRS	$342	$84	$0	27%	78.8	($8)	($27)	($12)	$320	$313	$0
CASTOR	$450	$100	$72	37%	108.2	($8)	$25	($7)	$116	$63	$0
CLARESHOLM	$223	$119	$106	33%	95.8	$2	$8	$4	$345	$192	$0
COALDALE	$195	$139	$101	36%	103.4	($4)	$12	$13	$322	$90	$2
COCHRANE	$292	$99	$52	38%	111.2	$2	$5	($2)	$41	$72	$0
COLD LAKE	$303	$303	$0	43%	125.5	$24	$10	($28)	$124	$100	$0
CORONATION	$216	$72	$0	21%	61.5	($22)	$22	($22)	$574	$6	$0
CROSSFIELD	$379	$190	$60	42%	123.2	$43	($124)	($24)	$44	$42	$0
CROWSNEST PASS	$156	$132	$120	28%	80.5	$25	$15	$3	$15	$109	$0
DAYSLAND	$346	$180	$131	37%	106.4	$15	$24	$5	$202	$331	$0
DEVON	$325	$209	$0	33%	94.9	$9	$1	($23)	$198	$112	$0
DIDSBURY	$311	$63	$72	34%	98.5	$0	$11	$5	$16	$52	$0
DRAYTON VALLEY	$366	$232	$0	43%	125.1	$0	$0	($33)	$131	$229	$0
ECKVILLE	$114	$156	$90	28%	80.2	$32	$49	($2)	$0	$0	$0
EDSON	$174	$141	$66	32%	92.2	$0	$0	$0	$60	$218	$0
ELK POINT	$471	$202	$84	49%	143.4	$22	$17	$0	$674	$239	$0

TABLE IV: COMPARISON OF CHARGES, NET REVENUES, AND DEBT FOR UTILITIES

	Utility Charges			Utility Charge Significance		Net Annual Costs			Utility Debt		
Municipality	Water (360 cu. m.)	Sewer (360 cu. m.)	Solid Waste	Percentage of Total Aggregate Cost	Index of Percentage of Total Aggregate Cost	1990 Net Operating Loss (-) or Gain Per Capita			1990 Debt Load Per Capita		
						Water	Sewer	Solid Waste	Water	Sewer	Garbage
FAIRVIEW	$436	$84	$84	42%	122.1	($8)	$9	($6)	$417	$72	$0
FALHER	$480	$92	$48	38%	109.1	($13)	($28)	$0	$526	$264	$0
FORT MACLEOD	$298	$129	$79	34%	98.7	($50)	$1	$7	$649	$141	$0
FOX CREEK	$336	$236	$132	48%	139.8	$8	$10	$5	$133	$139	$0
GIBBONS	$453	$103	$78	37%	107.8	($3)	$5	($2)	$196	$26	$0
GLEICHEN	$216	$144	$60	28%	80.5	($84)	($10)	($12)	$761	$123	$0
GRAND CENTRE	$341	$170	$0	39%	113.9	$51	($23)	($27)	$179	$242	$0
GRANDE CACHE	$197	$110	$0	19%	56.0	$33	($44)	($38)	$0	$365	$0
GRANUM	$192	$204		23%	66.0	$5	$10	$8	$0	$411	$0
GRIMSHAW	$355	$90	$61	37%	108.2	$22	($19)	($13)	$371	$226	$0
HANNA	$341	$60	$96	35%	102.3	($35)	($10)	($19)	$9	$128	$0
HARDISTY	$195	$90	$0	21%	59.7	($33)	($8)	($48)	$253	$157	$0
HIGH LEVEL	$558	$78	$108	51%	147.8	($27)	$0	($29)	$496	$186	$0
HIGH PRAIRIE	$376	$60	$0	35%	100.2	$29	($3)	($26)	$415	$49	$0
HIGH RIVER	$192	$159	$78	31%	90.1	$38	($23)	($3)	$362	$544	$4
HINTON	$124	$83	$0	20%	56.6	$12	$17	($43)	$127	$113	$0
INNISFAIL	$191	$76	$72	33%	95.4	$1	($90)	($7)	$11	$3	$0
IRVINE		$120	$30	14%	41.1	($170)	$6	($1)	$334	$0	$0
KILLAM	$180	$84	$110	27%	77.5	$39	($36)	($1)	$55	$399	$0
LAC LA BICHE	$217	$265	$54	40%	115.2	$18	$42	($30)	$122	$284	$0
LACOMBE	$385	$112	$110	43%	125.9	$0	$0	$0	$237	$74	$0
LAMONT	$497	$74	$60	34%	98.2	$20	($4)	$0	$171	$45	$0
MAGRATH	$240	$140	$0	34%	99.5	$73	$8	($15)	$93	$10	$0
MANNING	$554	$72	$60	51%	147.6	$57	$1	($3)	$439	$85	$0
MAYERTHORPE	$391	$117	$74	37%	107.2	($17)	$12	($4)	$229	$47	$0
MCLENNAN	$428	$192	$48	35%	102.9	$13	($30)	($16)	$120	$322	$0
MILK RIVER	$198	$72	$30	25%	71.2	$44	$19	($9)	$0	$33	$0
MILLET	$223	$132	$0	26%	75.6	$31	$10	($18)	$119	$364	$0
MORINVILLE	$399	$170	$0	33%	94.3	($3)	$6	($16)	$363	$84	$0
MUNDARE	$492	$84	$60	31%	90.2	$34	($24)	($3)	$407	$124	$0
NANTON	$355	$144	$48	37%	106.5	($29)	$4	$0	$731	$308	$0
OKOTOKS	$192	$177	$70	34%	97.8	$8	$5	($2)	$109	$309	$0
OLDS	$346	$108	$90	39%	113.1	$20	($14)	($2)	$181	$54	$123
OYEN	$285	$122	$120	34%	98.0	($77)	($15)	($2)	$654	$343	$0

TABLE IV: COMPARISON OF CHARGES, NET REVENUES, AND DEBT FOR UTILITIES

Municipality	Utility Charges			Utility Charge Significance		Net Annual Costs			Utility Debt		
	Water (360 cu. m.)	Sewer (360 cu. m.)	Solid Waste	Percentage of Total Aggregate Cost	Index of Percentage of Total Aggregate Cost	1990 Net Operating Loss (-) or Gain Per Capita			1990 Debt Load Per Capita		
						Water	Sewer	Solid Waste	Water	Sewer	Garbage
PEACE RIVER	$530	$90	$108	51%	146.5	$6	$2	$2	$566	$135	$36
PENHOLD	$186	$279	$61	42%	120.9	$6	($59)	($4)	$136	$470	$0
PICTURE BUTTE	$236	$66	$129	33%	94.4	($10)	$0	$10	$434	$0	$0
PINCHER CREEK	$276	$241	$126	40%	116.9	($1)	$7	($6)	$44	$18	$0
PONOKA	$264	$80	$69	39%	112.0	$18	($4)	($21)	$159	$133	$0
PROVOST	$356	$101	$0	31%	89.6	$22	($5)	($49)	$94	$96	$0
RAINBOW LAKE	$432	$86	$135	38%	109.0	($4)	($12)	$0	$426	$256	$0
RAYMOND	$210	$84	$96	27%	77.7	$111	$10	$8	$0	$11	$0
REDCLIFF	$206	$200	$94	33%	96.2	$7	($22)	($3)	$157	$217	$0
REDWATER	$376	$36	$60	32%	93.3	($32)	($12)	($27)	$391	$133	$0
RIMBEY	$298	$179	$90	38%	110.5	$16	($15)	($6)	$246	$131	$0
ROCKY MOUNTAIN HOUSE	$302	$176	$60	41%	120.3	$16	($11)	($21)	$356	$332	$0
SEDGEWICK	$180	$90	$132	30%	86.8	($38)	$42	$3	$486	$122	$0
SEXSMITH	$180	$120	$60	25%	72.9	($42)	$21	($8)	$197	$42	$0
SLAVE LAKE	$217	$150	$39	33%	94.4	($4)	$12	($4)	$421	$216	$0
SMOKY LAKE	$238	$90	$0	32%	93.8	($9)	($55)	($96)	$500	$655	$0
SPIRIT RIVER	$389	$139	$60	45%	129.2	$24	($21)	$8	$213	$520	$0
ST. PAUL	$297	$148	$0	30%	87.8	$19	($4)	($13)	$296	$207	$0
STAVELY	$259	$120	$72	31%	89.8	($2)	($10)	$5	$239	$110	$0
STETTLER	$414	$120	$0	35%	101.4	$0	($3)	($17)	$536	$203	$0
STONY PLAIN	$403	$197	$72	39%	112.6	$16	($11)	($6)	$181	$19	$0
STRATHMORE	$345	$107	$0	31%	89.6	($10)	$5	($2)	$261	$75	$0
SUNDRE	$108	$300	$144	40%	116.0	$12	$8	($8)	$189	$409	$212
SWAN HILLS	$357	$164	$64	33%	95.6	($25)	$13	($2)	$468	$19	$0
SYLVAN LAKE	$236	$144	$0	32%	92.3	$22	$5	($19)	$319	$111	$0
TABER	$201	$158	$72	38%	109.0	$6	$1	$1	$57	$269	$0
THREE HILLS	$419	$72	$36	41%	119.6	$14	$16	($26)	$333	$12	$0
TOFIELD	$392	$84	$60	34%	99.5	$23	($5)	($20)	$75	$61	$0
TROCHU	$165	$132	$120	30%	86.5	($9)	$51	($7)	$262	$0	$0
TURNER VALLEY	$354	$136	$0	32%	93.1	($5)	$2	($36)	$293	$10	$0
TWO HILLS	$205	$138	$0	25%	71.9	$40	$28	($31)	$324	$349	$0
VALLEYVIEW	$490	$165	$0	40%	116.1	($13)	$33	$11	$226	$16	$0
VAUXHALL	$200	$72	$96	28%	79.8	$22	($36)	($16)	$435	$18	$0
VEGREVILLE	$587	$127	$0	39%	113.0	$8	($43)	($30)	$248	$345	$0

TABLE IV: COMPARISON OF CHARGES, NET REVENUES, AND DEBT FOR UTILITIES

Municipality	Utility Charges			Utility Charge Significance		Net Annual Costs			Utility Debt		
	Water (360 cu. m.)	Sewer (360 cu. m.)	Solid Waste	Percentage of Total Aggregate Cost	Index of Percentage of Total Aggregate Cost	1990 Net Operating Loss (-) or Gain Per Capita			1990 Debt Load Per Capita		
						Water	Sewer	Solid Waste	Water	Sewer	Garbage
VERMILION	$369	$66	$86	35%	102.1	$0	$0	$0	$245	$114	$0
VIKING	$463	$126	$108	36%	105.5	($77)	$10	$0	$896	$74	$0
VULCAN	$279	$42	$76	28%	81.6	$11	($14)	($3)	$509	$144	$0
WAINWRIGHT	$317	$51	$0	31%	90.8	$3	($12)	($32)	$296	$25	$0
WEMBLEY	$114	$96	$90	29%	85.2	$12	$4	($19)	$20	$0	$0
WESTLOCK	$347	$97	$54	35%	101.7	$16	$0	($1)	$298	$75	$0
WHITECOURT	$243	$154	$72	45%	129.3	$7	$8	($8)	$549	$227	$0

TABLE IV: COMPARISON OF CHARGES, NET REVENUES, AND DEBT FOR UTILITIES

	Utility Charges			Utility Charge Significance		Net Annual Costs			Utility Debt		
Municipality	Water (360 cu. m.)	Sewer (360 cu. m.)	Solid Waste	Percentage of Total Aggregate Cost	Index of Percentage of Total Aggregate Cost	1990 Net Operating Loss (-) or Gain Per Capita			1990 Debt Load Per Capita		
						Water	Sewer	Solid Waste	Water	Sewer	Garbage
ACME	$289	$120	$84	36%	104.2	($57)	($21)	$1	$49	$41	$0
ALIX	$258	$132	$132	45%	128.8	$19	($6)	$8	$164	$217	$0
ALLIANCE	$264	$60	$0	24%	69.6	($321)	$2	($16)	$586	$59	$0
AMISK	$234	$102	$78	36%	102.9	($11)	($7)	$2	$358	$491	$0
ANDREW	$223	$108	$60	33%	96.2	($4)	$37	$22	$413	$413	$0
ARROWWOOD	$90	$42	$0	23%	65.3	$23	$12	$0	$0	$0	$0
BARNWELL	$276	$132	$0	48%	136.6	$0	($16)	($2)	$116	$270	$0
BARONS	$167	$246	$79	40%	114.3	$2	($28)	($23)	$37	$377	$0
BAWLF	$300	$300	$85	57%	163.6	($6)	($13)	$5	$420	$704	$0
BEISEKER	$230	$90	$54	32%	92.1	($22)	$16	($9)	$664	$33	$0
BENTLEY	$145	$48	$0	23%	64.8	$34	$11	($46)	$227	$0	$0
BERWYN	$244	$96	$72	36%	103.9	$19	($1)	($14)	$275	$348	$0
BIG VALLEY	$180	$60	$60	29%	84.6	($13)	($18)	($18)	$380	$224	$0
BITTERN LAKE	$516	$120	$0	51%	147.4	($63)	$7	($39)	$808	$190	$0
BLACKIE	$246	$114	$120	37%	105.4	($83)	($22)	($17)	$257	$280	$0
BOTHA	$420	$0	$0	39%	111.3	($77)	$31	($5)	$710	$0	$0
BOYLE	$298	$103	$48	42%	121.2	($121)	($88)	($27)	$269	$239	$0
BRETON	$138	$102	$60	28%	79.9	$12	($2)	($15)	$152	$197	$0
BURDETT	$276	$48	$60	41%	118.2	($1)	$2	$4	$448	$40	$0
CARBON	$282	$72	$78	39%	112.9	($10)	($5)	$0	$468	$0	$0
CARMANGAY	$418	$105	$89	49%	140.9	$21	$4	($6)	$0	$0	$0
CAROLINE	$185	$120	$60	33%	94.2	($11)	($79)	($15)	$503	$280	$0
CAYLEY	$269	$60	$90	42%	120.3	($9)	($19)	$1	$0	$0	$0
CEREAL	$317	$84	$0	37%	105.8	($66)	($24)	$0	$200	$9	$0
CHAMPION	$223	$60	$0	28%	80.5	($113)	$7	$0	$499	$0	$0
CHAUVIN	$150	$78	$96	31%	89.4	($22)	($17)	($15)	$272	$204	$0
CHIPMAN	$636	$96	$0	43%	123.1	$11	($22)	($20)	$0	$342	$0
CLIVE	$168	$72	$0	32%	93.3	$27	$10	($36)	$0	$0	$0
CLUNY	$0	$75	$0	13%	37.6	$0	($122)	($15)	$0	$708	$0
CLYDE	$168	$72	$0	23%	66.2	($82)	($12)	($15)	$294	$182	$0
COALHURST	$198	$66	$66	40%	114.6	$29	($23)	$2	$344	$128	$0
CONSORT	$384	$84	$84	45%	128.3	($41)	($23)	($29)	$321	$148	$0
COUTTS	$300	$60	$60	40%	115.2	$17	$39	$9	$346	$239	$0
COWLEY	$180	$72	$72	33%	95.4	$38	$2	($12)	$483	$0	$0

TABLE IV: COMPARISON OF CHARGES, NET REVENUES, AND DEBT FOR UTILITIES

Municipality	Utility Charges			Utility Charge Significance		Net Annual Costs			Utility Debt		
	Water (360 cu. m.)	Sewer (360 cu. m.)	Solid Waste	Percentage of Total Aggregate Cost	Index of Percentage of Total Aggregate Cost	1990 Net Operating Loss (-) or Gain Per Capita			1990 Debt Load Per Capita		
						Water	Sewer	Solid Waste	Water	Sewer	Garbage
CREMONA	$168	$120	$0	33%	93.6	($58)	($12)	($82)	$115	$388	$0
CZAR	$0	$60	$0	11%	32.1	$0	($27)	($25)	$0	$0	$0
DELBURNE	$302	$153	$72	54%	155.8	$1	$1	$0	$34	$192	$0
DELIA	$256	$98	$0	41%	119.2	$19	$16	($25)	$0	$0	$0
DERWENT	$258	$60	$36	31%	89.0	$22	$37	($16)	$25	$0	$0
DEWBERRY	$176	$116	$48	40%	114.1	$25	($32)	($22)	$240	$240	$0
DONALDA	$156	$60	$60	28%	79.1	$49	$20	$4	$0	$0	$0
DONNELLY	$342	$156	$0	44%	125.7	$13	($16)	($16)	$455	$191	$0
DUCHESS	$258	$48	$42	37%	106.0	$0	$22	($15)	$383	$0	$0
EAGLESHAM	$211	$158	$44	29%	82.0	($42)	$13	($65)	$484	$115	$0
EDBERG	$180	$72	$132	39%	112.5	$0	$0	$0	$63	$0	$0
EDGERTON	$150	$138	$102	37%	105.5	($35)	($13)	($24)	$163	$61	$0
ELNORA	$108	$60	$72	39%	113.3	($2)	$16	$3	$330	$24	$0
EMPRESS	$336	$72	$0	29%	84.6	$51	$3	($30)	$0	$0	$0
ENTWISTLE	$168	$204	$0	31%	90.0	($61)	($36)	($24)	$461	$666	$0
EVANSBURG	$168	$96	$0	25%	71.5	$0	($30)	($24)	$429	$551	$0
FERINTOSH	$445	$121	$0	39%	113.5	($73)	($72)	($23)	$46	$369	$0
FOREMOST	$166	$108	$0	31%	87.9	$21	$16	($11)	$169	$24	$0
FORESTBURG	$161	$144	$96	43%	122.3	$10	($50)	($7)	$0	$345	$0
GADSBY	$0	$0	$0	0%	0.0	$0	$0	$0	$0	$0	$0
GALAHAD	$276	$126	$84	39%	110.9	($97)	$25	($2)	$1,020	$345	$0
GIROUXVILLE	$258	$162	$60	39%	113.3	$3	($6)	($59)	$312	$325	$0
GLENDON	$237	$75	$0	32%	93.3	($29)	($24)	($13)	$96	$254	$0
GLENWOOD	$288	$120	$36	49%	141.8	$62	$21	$3	$352	$54	$0
GRASSY LAKE	$228	$72	$0	25%	70.8	($51)	($67)	$0	$331	$254	$0
HAIRY HILL	$0	$100	$0	12%	35.3	($7)	$105	($33)	$0	$0	$0
HALKIRK	$612	$60	$0	52%	148.0	($263)	$31	($10)	$801	$0	$0
HAY LAKES	$240	$300	$0	39%	111.0	($80)	$23	($7)	$569	$67	$0
HEISLER	$240	$120	$120	43%	123.6	($36)	($8)	($4)	$779	$0	$0
HILLSPRING	$192	$84	$72	37%	105.6	$33	$10	$2	$239	$0	$0
HINES CREEK	$240	$84	$72	35%	101.3	($55)	($25)	$5	$608	$5	$0
HOLDEN	$318	$108	$48	35%	99.3	($34)	($5)	($40)	$383	$311	$0
HUGHENDEN	$249	$84	$45	31%	87.7	($107)	($22)	($19)	$360	$270	$0
HUSSAR	$75	$90	$0	21%	59.7	($13)	($7)	($53)	$0	$631	$0

TABLE IV: COMPARISON OF CHARGES, NET REVENUES, AND DEBT FOR UTILITIES

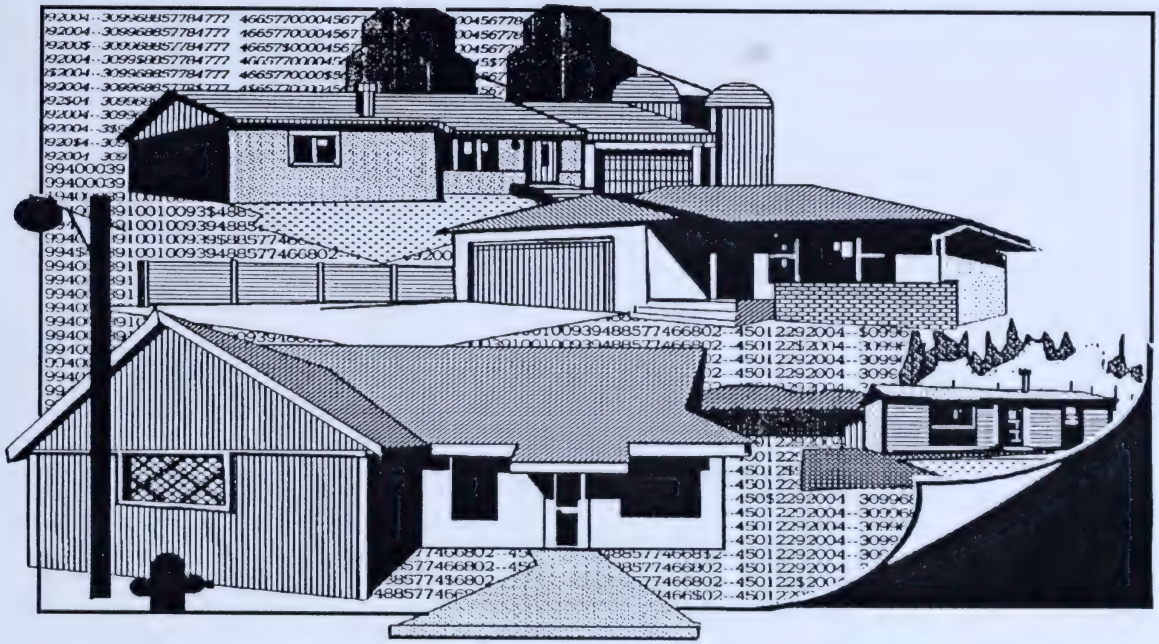
Municipality	Utility Charges			Utility Charge Significance		Net Annual Costs			Utility Debt		
	Water (360 cu. m.)	Sewer (360 cu. m.)	Solid Waste	Percentage of Total Aggregate Cost	Index of Percentage of Total Aggregate Cost	1990 Net Operating Loss (-) or Gain Per Capita			1990 Debt Load Per Capita		
						Water	Sewer	Solid Waste	Water	Sewer	Garbage
HYTHE	$144	$108	$48	32%	91.5	($7)	$22	($3)	$0	$17	$0
INNISFREE	$221	$96	$0	31%	87.7	$32	($5)	($48)	$103	$493	$0
IRMA	$132	$96	$84	35%	100.8	($8)	$12	$9	$1	$1	$0
IRRICANA	$240	$120	$0	31%	87.9	$39	$18	($17)	$57	$93	$0
KINUSO	$365	$120	$0	46%	132.5	$16	$1	($12)	$61	$104	$0
KITSCOTY	$200	$113	$0	37%	106.8	($11)	$2	($48)	$257	$94	$0
LAVOY	$312	$90	$0	30%	85.3	($153)	($28)	($40)	$709	$339	$0
LEGAL	$509	$66	$84	39%	112.1	$6	($1)	($6)	$569	$124	$0
LINDEN	$211	$66	$96	34%	98.4	$39	$5	($20)	$390	$181	$0
LOMOND	$198	$78	$90	33%	96.2	($55)	($41)	$12	$347	$0	$0
LONGVIEW	$210	$237	$0	39%	112.1	($20)	($31)	($30)	$353	$344	$0
LOUGHEED	$198	$54	$0	24%	69.1	($40)	($12)	$7	$293	$140	$0
MANNVILLE	$235	$120	$60	39%	110.8	($3)	$27	$4	$310	$36	$0
MARWAYNE	$346	$96	$0	44%	127.6	$15	($1)	($5)	$315	$209	$0
MILO	$180	$132	$0	35%	101.5	($1)	($45)	($17)	$0	$632	$0
MINBURN	$0	$72	$0	13%	37.5	$0	($6)	($28)	$0	$81	$0
MIRROR	$300	$96	$72	37%	106.5	($61)	($14)	($23)	$536	$0	$0
MORRIN	$180	$120	$0	34%	96.6	$20	($27)	($17)	$0	$238	$0
MUNSON	$449	$60	$0	49%	140.6	$26	$29	($16)	$314	$382	$0
MYRNAM	$298	$72	$0	42%	119.9	($46)	$23	($29)	$247	$0	$0
NAMPA	$323	$78	$48	44%	127.0	$19	($44)	$1	$268	$242	$0
NEW NORWAY	$234	$198	$84	40%	116.0	($32)	($12)	$0	$215	$496	$0
NEW SAREPTA	$365	$120	$0	34%	98.4	($113)	($17)	($30)	$909	$190	$0
NOBLEFORD	$288	$84	$120	46%	131.6	$1	$13	($19)	$567	$141	$0
ONOWAY	$369	$214	$0	42%	119.7	($6)	($8)	($31)	$196	$245	$0
PARADISE VALLEY	$312	$48	$60	42%	122.1	($15)	($13)	($5)	$0	$0	$0
PLAMONDON	$180	$150	$0	30%	86.4	($172)	($19)	($7)	$272	$203	$0
RADWAY	$468	$96	$0	32%	91.7	($130)	$11	($28)	$1,149	$0	$0
ROCKYFORD	$270	$90	$30	37%	105.9	($73)	($62)	($29)	$387	$442	$0
ROSALIND	$198	$72	$100	38%	110.2	($13)	($41)	$6	$52	$319	$0
ROSEMARY	$156	$72	$36	36%	104.2	($40)	$2	$3	$234	$0	$0
RUMSEY	$0	$0	$0	0%	0.0	($179)	($98)	($13)	$0	$237	$0
RYCROFT	$326	$72	$60	32%	91.0	($81)	($15)	($15)	$879	$173	$0
RYLEY	$428	$108	$115	44%	125.3	$40	($25)	($31)	$0	$372	$0

TABLE IV: COMPARISON OF CHARGES, NET REVENUES, AND DEBT FOR UTILITIES

	Utility Charges			Utility Charge Significance		Net Annual Costs			Utility Debt		
Municipality	Water (360 cu. m.)	Sewer (360 cu. m.)	Solid Waste	Percentage of Total Aggregate Cost	Index of Percentage of Total Aggregate Cost	1990 Net Operating Loss (-) or Gain Per Capita			1990 Debt Load Per Capita		
						Water	Sewer	Solid Waste	Water	Sewer	Garbage
SANGUDO	$180	$180	$120	39%	112.5	($5)	($22)	($4)	$346	$401	$0
STANDARD	$212	$48	$60	35%	101.2	($102)	($67)	($35)	$635	$584	$0
STIRLING	$360	$108	$0	37%	106.2	$36	$3	($9)	$335	$13	$0
STROME	$144	$108	$108	35%	99.9	($9)	$3	($1)	$180	$119	$0
THORHILD	$528	$72	$0	46%	133.4	($90)	($15)	($32)	$404	$142	$0
THORSBY	$274	$96	$0	29%	83.4	($59)	($81)	($55)	$64	$530	$0
TILLEY	$226	$99	$36	31%	89.5	($25)	($12)	($4)	$516	$255	$0
TORRINGTON	$120	$120	$0	29%	82.7	$21	($16)	($33)	$1	$422	$0
VETERAN	$204	$96	$0	30%	85.0	($7)	$4	($80)	$374	$139	$0
VILNA	$192	$72	$0	32%	92.4	($42)	$24	($17)	$791	$41	$0
WABAMUN	$144	$186	$0	39%	110.8	($66)	($23)	($44)	$543	$270	$0
WANHAM	$321	$99	$60	37%	106.5	($52)	($32)	($30)	$216	$6	$0
WARBURG	$143	$96	$96	31%	88.8	($16)	$29	($1)	$401	$208	$0
WARNER	$261	$27	$36	29%	83.3	($19)	$14	$0	$396	$0	$0
WARSPITE	$120	$60	$0	19%	54.4	$1	($18)	($16)	$3	$0	$0
WASKATENAU	$235	$60	$0	28%	81.0	($35)	($34)	($15)	$504	$134	$0
WILLINGDON	$144	$96	$0	25%	70.8	($1)	$22	($19)	$466	$180	$0
YOUNGSTOWN	$522	$60	$0	49%	140.0	$7	($24)	($31)	$471	$153	$0

TABLE V

MUNICIPAL DEBT



ALBERTA MUNICIPAL COMPARATIVE INFORMATION

ALBERTA MUNICIPAL AFFAIRS MUNICIPAL SERVICES BRANCH

TABLE V: MUNICIPAL DEBT

Introduction

The information presented in this Table forms part of the **Alberta Municipal Comparative Information (AMCI)** that has been developed to help you make comparisons of residential assessment, taxation and utility charges among municipalities. The AMCI Tables replace and expand the information previously contained in the Residential Property Survey reports produced by Alberta Municipal Affairs. The information will be periodically updated and expanded in scope.

The information in the Tables has been developed primarily from data provided in the annual municipal financial statements which are compiled into the Alberta Municipal Financial Information System (AMFIS). Other sources include municipal population affidavits, and municipal utility bylaws and rate schedules. AMFIS data is not available for the City of Lloydminster, and comparable information, where it exists, is based on data submitted by the City.

As you will see, the AMCI information consists largely of tabulated data. Consistent presentation forms are used to make your comparisons easier. In all the Tables, municipalities are arranged alphabetically by type (eg. Towns, Counties). **Column averages** for all municipalities of the same type shown (eg. all Villages) are presented in a **summary page** at the beginning of each Table. Averages exclude those municipalities for which information was not available. Such a lack of data is indicated by an "n/a", or by a blank space in the case where no data was provided through a survey. A zero (0) indicates that (0) was the reported or calculated value. All dollar amounts are nominal and refer to the particular year which the figures represent. The summary page also acts as a quick reference guide to the table, with accompanying notes to assist you in the use of the tabulated information and to explain how it was calculated or from where it was derived. The date of production is indicated on each table.

AMFIS information contained in all Tables produced in 1992 refers to 1990 calendar year data, as does **dwelling unit** data. **Equalized assessment** statistics, which allow a comparison to be made of the assessment base of individual municipalities is based upon the 1991 equalized assessment calculated by the Assessment Equalization Board. The date applicable to all other information is indicated in the text or summary pages related to individual Tables.

Several sets of statistics in the Tables provide an **Index** measurement of the relative significance of an individual value when measured against the overall value for an entire group of municipalities (eg. all Cities).

Any suggestions, comments or queries relating to the Alberta Municipal Comparative Information should be directed to the

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Table V Notes

Service needs in municipalities vary over time and it is often necessary to meet those needs by undertaking debt. This Table is designed to illustrate and compare municipal debt in 1990. The data presented in the table has been extracted from the Alberta Municipal Financial Information System (AMFIS).

Municipalities incur long term debt primarily for financing capital projects such as roads or buildings. Debt is also incurred for operational items that may be deemed necessary by a municipality. The three components of total long term debt presented in this Table include

1) Debentures, Bond, and Mortgage Issues
2) Long Term Capital Borrowing and Capitalized Leases
3) Long term Borrowing for Operations

The long term debt per capita is based on the official 1990 population statistics. The data has been translated to a per capita basis to illustrate the comparable burden of debt among municipalities in relation to its citizens.

Long term debt as a percentage of equalized assessment details the amount of debt a municipality undertakes in relationship to its assessment base. The assessment base provides the source of tax revenue for a municipality. It is usually an objective of the municipality to have an increasing assessment base that maintains services without instituting large tax increases. Keeping this percentage low allows a municipality to generate property taxes that are directed to municipal functions and programs.

Debt service costs include long term and debenture debt charges for 1990. The debt service costs as a percentage of municipal revenue illustrate the impact of debt payments on a municipality's annual operations. Debt servicing costs reduce municipal revenues that can be used in programs or functions. It is obviously advantageous for a municipality to keep debt service costs at a level that does not significantly impair municipal functions.

TABLE V: MUNICIPAL DEBT

Municipalities incur debt mainly to finance capital projects. Debt is also used in some circumstances for operational purposes. The long term debt defined in this table is made up of three components: Debentures, Bond, & Mortgage Issues; Long Term Capital Borrowing; and Long Term Borrowing from Operations.

Long Term Debt Per Capita and Long Term Debt as a Percent of Equalized Assessment are debt indicators that illustrate the impact of debt on a municipality. The indicators provide the averages by municipal status.

A municipality wants to keep its burden of debt low for its citizens and at a level that is manageable. The municipality does not want its debt level to become a large proportion of its equalized assessment and have to increase taxes to support the debt.

Debt service costs include charges on long term and debenture debt. These costs show the effect annual debt payments have on municipal operations. A municipality wants to keep its debt service costs low. It does not want to use a large portion of its municipal revenue to service debt. The effect of this is either a decrease in service levels to citizens or an increase in taxes to recoup the revenue.

	Long Term Debt					Debt Service	
Municipality	Total Long Term Debt 1990	Long Term Debt Per Capita 1990	Index of Long Term Debt Per Capita	Long Term Debt as a % of Equal. Assess. 1991	Index of Long Term Debt % of Equal. Assess.	Debt Service Costs 1990	Debt Service Costs As % of Mun. Revenue 1990
Cities	$258,725,904	$1,355	100.0	5.2%	100.0	$43,063,890	16.1%
Towns	$2,809,808	$1,006	100.0	5.0%	100.0	$492,402	16.6%
Villages	$300,368	$728	100.0	4.4%	100.0	$51,796	13.1%
Summer Villages	$40,560	$164	100.0	0.4%	100.0	$7,596	2.1%
Counties	$1,959,224	$131	100.0	0.4%	100.0	$367,420	2.0%
Municipal Districts	$508,800	$102	100.0	0.2%	100.0	$85,303	1.3%
Improvement Districts	$361,645	$69	100.0	0.2%	100.0	$48,963	1.3%
Special Areas	$0	$0	n/a	0.0%	n/a	$0	0.0%

All debt data extracted from AMFIS.

Average debt for municipalities by status group.

The debt index measures provide a comparative analysis of Alberta municipalities.

Average debt servicing costs for municipalities by status group.

*** All figures are averages by municipal status.**

TABLE V: MUNICIPAL DEBT

Municipality	Long Term Debt					Debt Service	
	Total Long Term Debt 1990	Long Term Debt Per Capita 1990	Index of Long Term Debt Per Capita	Long Term Debt as a % of Equal. Assess. 1991	Index of Long Term Debt % of Equal. Assess.	Debt Service Costs 1990	Debt Service Costs As % of Mun. Revenue 1990
AIRDRIE	$12,606,905	$1,059	78.2	4.8%	90.8	$1,816,881	14.6%
CALGARY	$1,586,867,000	$2,290	169.0	7.0%	132.6	$230,809,000	16.8%
CAMROSE	$16,396,640	$1,264	93.3	5.5%	104.5	$3,183,009	21.5%
DRUMHELLER	$8,691,967	$1,365	100.8	6.2%	117.4	$1,518,154	20.5%
EDMONTON	$2,139,451,000	$3,533	260.7	12.2%	232.9	$372,027,000	23.5%
FORT MCMURRAY	$18,533,012	$550	40.6	2.6%	49.6	$3,911,295	9.7%
FORT SASKATCHEWAN	$8,216,955	$699	51.6	1.3%	23.9	$1,660,581	10.9%
GRANDE PRAIRIE	$47,864,220	$1,737	128.2	6.8%	130.5	$9,331,460	22.7%
LEDUC	$15,809,225	$1,165	86.0	5.3%	100.9	$2,807,573	16.8%
LETHBRIDGE	$73,161,999	$1,207	89.1	4.3%	82.2	$13,772,395	9.5%
LLOYDMINSTER	$18,019,936	$1,038	76.6	n/a	n/a	$3,259,841	15.7%
MEDICINE HAT	$72,746,732	$1,695	125.1	6.0%	115.2	$24,763,111	19.7%
RED DEER	$61,310,122	$1,077	79.5	4.1%	78.7	$10,141,476	9.4%
SPRUCE GROVE	$8,997,548	$725	53.5	3.4%	65.4	$1,660,882	13.7%
ST. ALBERT	$36,990,813	$909	67.1	3.6%	67.7	$6,122,984	13.9%
WETASKIWIN	$13,950,389	$1,367	100.9	5.7%	107.9	$2,236,600	18.7%

TABLE V: MUNICIPAL DEBT

Municipality	Long Term Debt					Debt Service	
	Total Long Term Debt 1990	Long Term Debt Per Capita 1990	Index of Long Term Debt Per Capita	Long Term Debt as a % of Equal. Assess. 1991	Index of Long Term Debt % of Equal. Assess.	Debt Service Costs 1990	Debt Service Costs As % of Mun. Revenue 1990
ATHABASCA	$2,080,340	$1,053	104.7	3.7%	74.0	$348,780	15.3%
BANFF	$0	$0	0.0	0.0%	0.0	$0	0.0%
BARRHEAD	$2,496,740	$622	61.8	2.6%	51.6	$507,193	13.2%
BASHAW	$527,152	$636	63.2	2.6%	52.3	$83,439	9.0%
BASSANO	$2,237,045	$1,886	187.5	8.5%	169.5	$400,990	33.3%
BEAUMONT	$1,346,180	$294	29.2	1.5%	30.8	$297,382	7.5%
BEAVERLODGE	$2,761,330	$1,527	151.9	9.7%	194.2	$477,803	29.0%
BLACK DIAMOND	$634,583	$405	40.3	3.1%	61.1	$108,756	10.1%
BLACKFALDS	$1,657	$1	0.1	0.0%	0.1	$916	0.1%
BON ACCORD	$1,434,408	$1,053	104.7	7.5%	149.1	$194,857	17.2%
BONNYVILLE	$7,376,966	$1,323	131.6	6.0%	119.2	$1,330,738	23.9%
BOW ISLAND	$1,663,111	$1,062	105.6	4.6%	91.2	$321,729	20.4%
BOWDEN	$1,508,950	$1,560	155.1	9.8%	194.9	$238,689	28.7%
BROOKS	$3,356,767	$355	35.3	1.6%	31.7	$803,837	11.0%
BRUDERHEIM	$1,848,692	$1,537	152.8	11.3%	225.8	$329,316	20.4%
CALMAR	$1,869,834	$1,566	155.7	10.8%	216.7	$317,806	23.2%
CANMORE	$7,752,788	$1,456	144.8	4.8%	95.8	$1,246,891	16.2%
CARDSTON	$1,722,376	$493	49.0	2.9%	58.1	$678,014	13.1%
CARSTAIRS	$1,670,157	$1,087	108.0	6.1%	122.5	$258,629	20.2%
CASTOR	$1,288,353	$1,251	124.4	6.4%	127.3	$222,151	15.3%
CLARESHOLM	$3,766,838	$1,114	110.7	5.3%	106.7	$672,798	21.6%
COALDALE	$3,251,121	$622	61.8	3.2%	64.6	$664,847	18.0%
COCHRANE	$3,338,503	$682	67.8	2.9%	57.1	$590,680	13.3%
COLD LAKE	$6,943,982	$1,927	191.6	8.6%	172.1	$986,205	35.2%
CORONATION	$1,557,219	$1,189	118.2	6.6%	131.3	$242,949	19.4%
CROSSFIELD	$903,663	$611	60.7	2.6%	51.2	$312,475	17.7%
CROWSNEST PASS	$4,626,781	$669	66.6	3.8%	76.9	$1,055,720	14.0%
DAYSLAND	$958,569	$1,397	138.9	7.6%	152.9	$184,834	15.1%
DEVON	$3,127,520	$791	78.6	3.3%	66.2	$488,197	10.2%
DIDSBURY	$1,290,053	$404	40.1	2.3%	45.5	$297,962	11.6%
DRAYTON VALLEY	$3,301,305	$603	60.0	2.1%	42.1	$703,938	10.3%
ECKVILLE	$212,309	$244	24.3	1.3%	25.6	$42,347	5.7%
EDSON	$8,797,342	$1,201	119.4	5.0%	100.7	$1,522,431	16.8%
ELK POINT	$2,048,625	$1,473	146.4	5.9%	117.3	$301,899	19.3%

TABLE V: MUNICIPAL DEBT

Municipality	Long Term Debt					Debt Service	
	Total Long Term Debt 1990	Long Term Debt Per Capita 1990	Index of Long Term Debt Per Capita	Long Term Debt as a % of Equal. Assess. 1991	Index of Long Term Debt % of Equal. Assess.	Debt Service Costs 1990	Debt Service Costs As % of Mun. Revenue 1990
FAIRVIEW	$3,477,812	$1,060	105.4	5.2%	103.6	$538,039	19.3%
FALHER	$1,827,810	$1,560	155.1	6.4%	127.0	$324,553	18.7%
FORT MACLEOD	$4,010,988	$1,284	127.7	6.3%	126.1	$593,931	12.5%
FOX CREEK	$1,071,635	$518	51.5	2.7%	53.1	$178,533	9.0%
GIBBONS	$1,448,066	$581	57.8	3.9%	78.6	$240,946	11.5%
GLEICHEN	$314,486	$962	95.6	6.4%	128.0	$49,185	12.3%
GRAND CENTRE	$6,628,319	$1,784	177.4	7.2%	143.8	$971,501	26.6%
GRANDE CACHE	$1,636,432	$448	44.5	2.5%	49.4	$246,936	7.1%
GRANUM	$452,612	$1,220	121.3	7.2%	143.6	$242,381	38.7%
GRIMSHAW	$4,296,879	$1,561	155.2	8.5%	170.4	$669,287	27.6%
HANNA	$1,493,711	$495	49.2	2.0%	39.1	$268,434	8.1%
HARDISTY	$653,276	$1,018	101.2	6.6%	131.9	$75,619	14.8%
HIGH LEVEL	$4,309,748	$1,435	142.6	5.6%	112.4	$787,281	21.7%
HIGH PRAIRIE	$3,887,020	$1,380	137.2	6.7%	133.3	$591,081	12.5%
HIGH RIVER	$9,593,325	$1,667	165.8	7.3%	145.5	$1,412,833	20.4%
HINTON	$6,861,253	$694	69.0	2.3%	45.4	$1,184,475	12.3%
INNISFAIL	$709,619	$124	12.3	0.5%	9.9	$189,956	3.3%
IRVINE	$296,039	$974	96.8	7.3%	146.1	$53,554	22.5%
KILLAM	$1,445,809	$1,401	139.3	7.1%	141.6	$245,597	18.4%
LAC LA BICHE	$2,581,097	$1,011	100.5	4.2%	83.2	$492,143	11.9%
LACOMBE	$3,618,290	$559	55.6	2.7%	53.0	$949,991	15.3%
LAMONT	$1,619,539	$1,038	103.2	6.5%	129.7	$249,656	18.6%
MAGRATH	$231,987	$142	14.1	0.9%	17.7	$96,004	10.0%
MANNING	$1,436,944	$1,256	124.9	5.9%	117.0	$219,667	11.9%
MAYERTHORPE	$1,591,324	$985	98.0	6.8%	136.6	$328,023	23.5%
MCLENNAN	$772,824	$738	73.4	5.3%	105.7	$156,466	17.8%
MILK RIVER	$1,232,790	$1,327	131.9	5.6%	111.3	$147,599	15.6%
MILLET	$1,845,169	$1,083	107.7	8.5%	169.9	$301,789	25.5%
MORINVILLE	$7,023,993	$1,199	119.2	7.1%	142.2	$1,096,866	20.5%
MUNDARE	$670,852	$1,107	110.1	7.1%	141.0	$110,033	16.8%
NANTON	$2,078,718	$1,365	135.7	5.9%	117.3	$335,309	19.5%
OKOTOKS	$6,664,382	$1,045	103.9	4.7%	93.9	$909,570	16.7%
OLDS	$4,331,099	$828	82.3	3.7%	73.2	$943,217	16.8%
OYEN	$1,312,658	$1,287	128.0	6.4%	127.8	$203,095	20.2%

TABLE V: MUNICIPAL DEBT

Municipality	Long Term Debt					Debt Service	
	Total Long Term Debt 1990	Long Term Debt Per Capita 1990	Index of Long Term Debt Per Capita	Long Term Debt as a % of Equal. Assess. 1991	Index of Long Term Debt % of Equal. Assess.	Debt Service Costs 1990	Debt Service Costs As % of Mun. Revenue 1990
PEACE RIVER	$11,515,278	$1,733	172.3	6.5%	129.2	$1,826,511	19.6%
PENHOLD	$983,533	$658	65.4	4.1%	82.7	$200,456	19.1%
PICTURE BUTTE	$1,467,131	$951	94.6	5.0%	100.1	$213,819	17.9%
PINCHER CREEK	$836,101	$220	21.9	1.1%	22.8	$308,203	7.5%
PONOKA	$3,520,037	$643	63.9	2.8%	55.6	$577,320	7.7%
PROVOST	$1,130,479	$629	62.5	2.5%	50.0	$291,626	12.0%
RAINBOW LAKE	$1,086,489	$948	94.3	5.9%	118.0	$184,323	9.5%
RAYMOND	$155,712	$53	5.2	0.4%	7.9	$17,384	0.7%
REDCLIFF	$3,891,212	$1,015	100.9	5.0%	100.0	$572,078	16.0%
REDWATER	$2,597,057	$1,249	124.2	5.3%	105.9	$479,510	18.7%
RIMBEY	$1,794,429	$1,027	102.1	4.6%	91.8	$318,280	16.7%
ROCKY MOUNTAIN HOUSE	$6,570,362	$1,230	122.3	5.3%	105.8	$1,140,040	22.0%
SEDGEWICK	$884,408	$1,008	100.3	5.2%	104.6	$175,690	16.0%
SEXSMITH	$1,759,583	$1,401	139.3	6.4%	128.8	$295,741	23.1%
SLAVE LAKE	$7,502,518	$1,337	132.9	5.6%	111.9	$933,124	13.2%
SMOKY LAKE	$2,567,605	$2,457	244.3	10.4%	208.6	$384,267	27.5%
SPIRIT RIVER	$1,643,443	$1,513	150.5	7.7%	154.4	$314,250	28.1%
ST. PAUL	$7,999,294	$1,560	155.1	6.7%	133.7	$1,352,290	26.9%
STAVELY	$211,592	$419	41.7	2.6%	51.6	$37,963	10.6%
STETTLER	$6,344,795	$1,233	122.6	5.3%	106.5	$1,149,983	20.2%
STONY PLAIN	$7,250,759	$1,084	107.8	5.4%	107.2	$1,169,518	15.1%
STRATHMORE	$3,432,790	$916	91.1	4.1%	81.8	$732,234	13.8%
SUNDRE	$2,512,590	$1,366	135.8	7.0%	140.5	$479,063	21.7%
SWAN HILLS	$2,773,654	$1,150	114.3	6.3%	124.9	$502,005	16.6%
SYLVAN LAKE	$3,256,878	$827	82.3	3.8%	76.4	$499,623	16.1%
TABER	$3,467,303	$543	54.0	2.1%	42.8	$822,911	12.4%
THREE HILLS	$2,207,298	$664	66.0	4.2%	84.2	$459,464	18.5%
TOFIELD	$1,569,976	$1,018	101.2	5.1%	102.2	$290,483	22.1%
TROCHU	$1,229,997	$1,379	137.1	6.1%	122.6	$202,941	20.6%
TURNER VALLEY	$1,059,280	$804	80.0	4.3%	85.3	$189,099	16.3%
TWO HILLS	$1,274,803	$1,089	108.2	5.9%	118.3	$194,303	15.8%
VALLEYVIEW	$2,373,613	$1,070	106.4	5.6%	112.3	$417,875	12.3%
VAUXHALL	$782,455	$795	79.1	3.6%	71.8	$157,095	11.6%
VEGREVILLE	$7,249,962	$1,374	136.6	4.6%	91.4	$944,606	14.0%

TABLE V: MUNICIPAL DEBT

Municipality	Long Term Debt					Debt Service	
	Total Long Term Debt 1990	Long Term Debt Per Capita 1990	Index of Long Term Debt Per Capita	Long Term Debt as a % of Equal. Assess. 1991	Index of Long Term Debt % of Equal. Assess.	Debt Service Costs 1990	Debt Service Costs As % of Mun. Revenue 1990
VERMILION	$2,824,641	$647	64.4	3.2%	63.6	$910,209	15.0%
VIKING	$1,783,712	$1,538	152.9	7.6%	151.0	$307,048	20.9%
VULCAN	$2,210,633	$1,555	154.6	5.5%	110.4	$420,726	25.4%
WAINWRIGHT	$2,904,362	$616	61.3	2.6%	52.9	$472,161	7.8%
WEMBLEY	$823,523	$652	64.8	6.1%	122.8	$149,121	22.1%
WESTLOCK	$3,914,738	$869	86.4	3.6%	72.7	$582,929	12.3%
WHITECOURT	$7,777,337	$1,162	115.6	3.5%	70.7	$1,356,769	18.1%

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ACME	$252,139	$552	75.7	2.9%	64.8	$48,431	9.9%
ALIX	$531,269	$670	92.0	4.5%	102.4	$83,887	13.2%
ALLIANCE	$137,602	$748	102.7	3.7%	82.7	$26,365	9.6%
AMISK	$183,770	$888	121.9	8.2%	184.9	$35,134	19.9%
ANDREW	$437,477	$902	123.8	5.4%	122.0	$71,610	11.3%
ARROWWOOD	$0	$0	0.0	0.0%	0.0	$0	0.0%
BARNWELL	$212,662	$439	60.3	3.5%	78.0	$37,417	13.6%
BARONS	$120,967	$474	65.1	1.9%	42.1	$21,367	7.8%
BAWLF	$421,286	$1,123	154.2	8.0%	180.0	$69,866	29.8%
BEISEKER	$746,271	$1,296	177.8	5.8%	131.6	$98,868	14.1%
BENTLEY	$649,353	$772	106.0	4.6%	104.3	$111,113	14.6%
BERWYN	$588,213	$890	122.2	5.8%	131.9	$96,286	16.2%
BIG VALLEY	$178,161	$604	82.9	4.1%	93.7	$27,555	13.9%
BITTERN LAKE	$157,641	$998	137.0	7.4%	168.3	$20,037	13.7%
BLACKIE	$248,256	$933	128.1	3.8%	86.7	$38,883	11.6%
BOTHA	$149,657	$831	114.1	5.5%	125.6	$18,941	16.0%
BOYLE	$1,278,438	$1,826	250.7	6.2%	140.4	$201,361	13.9%
BRETON	$672,187	$1,207	165.7	8.0%	181.8	$226,043	35.3%
BURDETT	$238,712	$859	117.9	7.7%	173.4	$46,058	23.4%
CARBON	$475,179	$1,108	152.0	6.0%	134.8	$80,536	17.5%
CARMANGAY	$58,055	$224	30.8	1.3%	30.1	$20,231	10.7%
CAROLINE	$647,005	$1,672	229.5	8.5%	193.0	$97,367	17.8%
CAYLEY	$74,952	$347	47.6	2.0%	44.5	$3,825	2.6%
CEREAL	$303,563	$1,209	166.0	7.2%	162.9	$61,108	24.7%
CHAMPION	$178,669	$499	68.5	3.0%	68.0	$41,720	15.8%
CHAUVIN	$301,628	$754	103.5	4.7%	105.9	$63,191	13.1%
CHIPMAN	$113,561	$475	65.2	3.2%	72.7	$16,903	7.0%
CLIVE	$0	$0	0.0	0.0%	0.0	$0	0.0%
CLUNY	$66,576	$708	97.2	3.4%	76.8	$9,285	11.1%
CLYDE	$236,288	$583	80.1	5.1%	114.8	$27,869	9.3%
COALHURST	$750,749	$582	79.9	4.6%	103.9	$171,406	27.7%
CONSORT	$567,517	$811	111.3	4.5%	101.3	$98,647	10.9%
COUTTS	$452,933	$1,262	173.2	6.2%	141.2	$77,882	24.3%
COWLEY	$139,994	$483	66.3	3.3%	75.0	$21,664	9.2%

TABLE V: MUNICIPAL DEBT

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CREMONA	$201,585	$548	75.2	3.1%	70.5	$33,133	9.6%
CZAR	$0	$0	0.0	0.0%	0.0	$0	0.0%
DELBURNE	$130,771	$227	31.1	1.4%	32.4	$19,324	3.6%
DELIA	$0	$0	0.0	0.0%	0.0	$0	0.0%
DERWENT	$3,739	$25	3.4	0.2%	5.0	$4,028	4.1%
DEWBERRY	$107,611	$512	70.3	3.0%	66.8	$26,927	16.2%
DONALDA	$86,839	$383	52.5	2.5%	56.6	$13,230	7.9%
DONNELLY	$609,948	$1,510	207.2	8.2%	186.2	$88,128	16.3%
DUCHESS	$279,319	$650	89.2	3.8%	85.5	$51,174	12.2%
EAGLESHAM	$109,570	$599	82.2	3.7%	84.2	$33,295	12.3%
EDBERG	$8,181	$63	8.7	0.5%	10.7	$1,558	0.6%
EDGERTON	$89,503	$224	30.8	1.3%	30.5	$13,478	3.9%
ELNORA	$122,073	$470	64.4	3.0%	67.0	$14,356	8.0%
EMPRESS	$10,404	$45	6.2	0.3%	7.7	$11,000	5.2%
ENTWISTLE	$581,419	$1,216	167.0	7.0%	157.7	$95,732	24.5%
EVANSBURG	$1,019,919	$1,360	186.7	7.9%	179.6	$157,966	18.8%
FERINTOSH	$51,874	$415	57.0	2.6%	58.3	$12,823	10.1%
FOREMOST	$478,515	$804	110.4	3.6%	80.5	$107,441	18.0%
FORESTBURG	$541,038	$578	79.3	2.7%	61.9	$82,913	6.9%
GADSBY	$0	$0	0.0	0.0%	0.0	$0	0.0%
GALAHAD	$244,633	$1,390	190.8	8.5%	191.7	$24,445	10.5%
GIROUXVILLE	$260,896	$711	97.6	4.1%	93.2	$38,781	13.1%
GLENDON	$168,070	$350	48.1	2.1%	46.8	$24,791	6.8%
GLENWOOD	$123,673	$405	55.7	2.9%	66.2	$17,517	10.3%
GRASSY LAKE	$182,037	$746	102.4	6.7%	152.4	$36,770	20.8%
HAIRY HILL	$26,110	$348	47.8	2.1%	47.3	$4,961	6.7%
HALKIRK	$131,517	$848	116.5	5.3%	119.4	$21,873	10.5%
HAY LAKES	$219,719	$704	96.7	5.2%	117.0	$36,287	14.2%
HEISLER	$171,370	$779	106.9	6.6%	148.7	$22,584	13.9%
HILLSPRING	$60,000	$239	32.8	2.4%	55.2	$0	0.0%
HINES CREEK	$654,897	$1,277	175.2	8.4%	190.7	$104,221	16.3%
HOLDEN	$428,785	$1,043	143.2	6.1%	137.4	$69,903	17.8%
HUGHENDEN	$209,406	$748	102.7	6.5%	147.4	$34,780	12.9%
HUSSAR	$165,452	$1,096	150.4	3.9%	87.4	$25,331	13.3%

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	Total Long Term Debt 1990	Long Term Debt Per Capita 1990	Index of Long Term Debt Per Capita	Long Term Debt as a % of Equal. Assess. 1991	Index of Long Term Debt % of Equal. Assess.	Debt Service Costs 1990	Debt Service Costs As % of Mun. Revenue 1990
HYTHE	$497,770	$724	99.3	4.5%	101.3	$109,404	19.9%
INNISFREE	$197,466	$902	123.8	3.5%	78.5	$34,646	13.5%
IRMA	$10,143	$21	2.9	0.1%	2.6	$3,867	1.3%
IRRICANA	$743,525	$946	129.9	7.9%	178.2	$133,185	19.7%
KINUSO	$73,813	$262	35.9	2.3%	51.7	$15,503	4.6%
KITSCOTY	$386,881	$622	85.4	3.4%	76.8	$71,215	18.1%
LAVOY	$131,987	$1,048	143.8	7.9%	178.6	$20,062	14.8%
LEGAL	$1,392,323	$1,459	200.3	12.8%	289.6	$226,002	27.1%
LINDEN	$469,871	$1,127	154.7	5.1%	116.0	$89,080	21.9%
LOMOND	$126,713	$716	98.3	3.0%	68.8	$22,273	9.9%
LONGVIEW	$199,407	$697	95.7	3.3%	75.8	$34,754	12.3%
LOUGHEED	$163,527	$586	80.5	3.1%	70.7	$69,120	20.6%
MANNVILLE	$371,600	$478	65.6	3.2%	72.1	$55,909	8.7%
MARWAYNE	$270,261	$524	71.9	2.6%	59.1	$44,269	16.0%
MILO	$72,067	$632	86.8	2.2%	50.1	$8,260	7.5%
MINBURN	$10,959	$81	11.1	0.7%	16.6	$5,355	7.0%
MIRROR	$280,054	$551	75.7	4.1%	91.9	$49,480	11.5%
MORRIN	$609,399	$2,418	331.9	15.4%	347.9	$96,049	39.0%
MUNSON	$108,663	$697	95.6	4.5%	102.3	$14,609	9.8%
MYRNAM	$94,429	$247	33.8	1.5%	33.0	$13,170	6.6%
NAMPA	$236,723	$510	70.0	2.7%	60.4	$40,577	12.8%
NEW NORWAY	$213,380	$782	107.3	6.1%	138.8	$27,103	14.9%
NEW SAREPTA	$390,113	$1,099	150.8	9.0%	202.6	$56,965	20.5%
NOBLEFORD	$552,949	$996	136.8	4.8%	109.6	$100,157	24.3%
ONOWAY	$948,450	$1,466	201.2	7.1%	161.0	$173,568	21.5%
PARADISE VALLEY	$0	$0	0.0	0.0%	0.0	$6,779	5.0%
PLAMONDON	$154,407	$620	85.1	3.9%	87.1	$40,052	12.4%
RADWAY	$307,121	$1,536	210.8	11.9%	269.7	$46,878	23.1%
ROCKYFORD	$287,101	$923	126.7	4.0%	90.1	$51,924	14.9%
ROSALIND	$79,338	$371	50.9	2.4%	53.3	$19,539	14.4%
ROSEMARY	$142,068	$443	60.8	3.9%	88.0	$10,697	6.3%
RUMSEY	$16,610	$237	32.6	1.2%	26.2	$6,885	9.9%
RYCROFT	$1,067,938	$1,589	218.1	9.3%	210.0	$170,482	21.6%
RYLEY	$589,282	$1,179	161.8	6.4%	144.8	$85,021	19.0%

TABLE V: MUNICIPAL DEBT

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Municipality	Total Long Term Debt 1990	Long Term Debt Per Capita 1990	Index of Long Term Debt Per Capita	Long Term Debt as a % of Equal. Assess. 1991	Index of Long Term Debt % of Equal. Assess.	Debt Service Costs 1990	Debt Service Costs As % of Mun. Revenue 1990
SANGUDO	$354,036	$883	121.2	6.0%	135.5	$45,119	15.3%
STANDARD	$409,531	$1,219	167.3	5.6%	127.4	$64,953	18.6%
STIRLING	$276,318	$347	47.7	3.5%	79.3	$57,813	10.6%
STROME	$99,660	$373	51.2	2.1%	48.2	$10,823	4.1%
THORHILD	$408,324	$849	116.5	4.3%	97.2	$88,749	11.3%
THORSBY	$1,043,617	$1,631	223.8	7.2%	162.7	$231,540	20.2%
TILLEY	$337,856	$933	128.1	9.3%	210.0	$52,778	17.4%
TORRINGTON	$88,450	$423	58.1	2.4%	54.7	$15,834	9.8%
VETERAN	$249,390	$799	109.7	5.9%	134.2	$10,437	4.2%
VILNA	$270,188	$831	114.1	4.7%	107.4	$42,443	18.5%
WABAMUN	$490,221	$813	111.6	0.6%	13.1	$78,928	6.9%
WANHAM	$52,700	$221	30.4	1.2%	26.8	$17,344	6.8%
WARBURG	$445,698	$934	128.3	5.3%	120.1	$77,657	18.4%
WARNER	$438,585	$895	122.9	5.1%	116.0	$50,426	12.4%
WARSPITE	$269	$3	0.4	0.0%	0.4	$563	0.5%
WASKATENAU	$311,999	$1,130	155.2	6.4%	145.2	$34,101	13.2%
WILLINGDON	$239,816	$646	88.7	3.8%	86.6	$36,079	12.7%
YOUNGSTOWN	$281,529	$958	131.4	7.5%	170.7	$47,542	20.1%

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ALBERTA BEACH S.V.	$974,455	$1,922	1,171.0	5.9%	1,588.5	$23,195	2.8%
ARGENTIA BEACH S.V.	$0	$0	0.0	0.0%	0.0	$0	0.0%
BETULA BEACH S.V.	$0	$0	0.0	0.0%	0.0	$0	0.0%
BIRCH COVE S.V.	$0	$0	0.0	0.0%	0.0	$0	0.0%
BIRCHCLIFF S.V.	$0	$0	0.0	0.0%	0.0	$0	0.0%
BONDISS S.V.	$0	$0	0.0	0.0%	0.0	$0	0.0%
BONNYVILLE BEACH S.V.	$7,431	$120	73.0	0.3%	82.8	$2,918	7.7%
CASTLE ISLAND S.V.	$0	$0	0.0	0.0%	0.0	$0	0.0%
CHESTERMERE LAKE S.V.	$609,344	$779	474.8	1.6%	429.6	$151,132	23.2%
CRYSTAL SPRINGS S.V.	$0	$0	0.0	0.0%	0.0	$7,633	7.9%
EDMONTON BEACH S.V.	$68,709	$207	126.1	1.4%	367.1	$0	0.0%
GHOST LAKE S.V.	$0	$0	0.0	0.0%	0.0	$0	0.0%
GOLDEN DAYS S.V.	$0	$0	0.0	0.0%	0.0	$0	0.0%
GRANDVIEW S.V.	$0	$0	0.0	0.0%	0.0	$0	0.0%
GULL LAKE S.V.	$0	$0	0.0	0.0%	0.0	$0	0.0%
HALF MOON BAY S.V.	$0	$0	0.0	0.0%	0.0	$0	0.0%
HORSESHOE BAY S. V.	$0	$0	0.0	0.0%	0.0	$0	0.0%
ISLAND LAKE S.V.	$0	$0	0.0	0.0%	0.0	$0	0.0%
ISLAND LAKE SOUTH S.V.	$0	$0	0.0	0.0%	0.0	$0	0.0%
ITASKA BEACH S.V.	$0	$0	0.0	0.0%	0.0	$0	0.0%
JARVIS BAY S.V.	$0	$0	0.0	0.0%	0.0	$0	0.0%
KAPASIWIN S.V.	$0	$0	0.0	0.0%	0.0	$0	0.0%
LAKEVIEW S.V.	$0	$0	0.0	0.0%	0.0	$0	0.0%
LARKSPUR S. V.	$0	$0	0.0	0.0%	0.0	$0	0.0%
MA-ME-O BEACH S.V.	$0	$0	0.0	0.0%	0.0	$0	0.0%
MEWATHA BEACH S.V.	$0	$0	0.0	0.0%	0.0	$0	0.0%
NAKAMUN PARK S.V.	$0	$0	0.0	0.0%	0.0	$0	0.0%
NORGLENWOLD S.V.	$0	$0	0.0	0.0%	0.0	$0	0.0%
NORRIS BEACH S.V.	$0	$0	0.0	0.0%	0.0	$0	0.0%
PARKLAND BEACH S.V.	$0	$0	0.0	0.0%	0.0	$0	0.0%
PELICAN NARROWS S.V.	$0	$0	0.0	0.0%	0.0	$0	0.0%
POINT ALISON S.V.	$0	$0	0.0	0.0%	0.0	$0	0.0%
POPLAR BAY S.V.	$0	$0	0.0	0.0%	0.0	$0	0.0%
ROCHON SANDS S.V.	$0	$0	0.0	0.0%	0.0	$0	0.0%

TABLE V: MUNICIPAL DEBT

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ROSS HAVEN S.V.	$0	$0	0.0	0.0%	0.0	$0	0.0%
SANDY BEACH S.V.	$0	$0	0.0	0.0%	0.0	$0	0.0%
SEBA BEACH S.V.	$0	$0	0.0	0.0%	0.0	$0	0.0%
SILVER BEACH S.V.	$0	$0	0.0	0.0%	0.0	$0	0.0%
SILVER SANDS S.V.	$0	$0	0.0	0.0%	0.0	$0	0.0%
SOUTH BAPTISTE S.V.	$0	$0	0.0	0.0%	0.0	$0	0.0%
SOUTH VIEW S.V.	$0	$0	0.0	0.0%	0.0	$0	0.0%
SUNDANCE BEACH S.V.	$0	$0	0.0	0.0%	0.0	$0	0.0%
SUNRISE BEACH S.V.	$0	$0	0.0	0.0%	0.0	$0	0.0%
SUNSET BEACH S.V.	$0	$0	0.0	0.0%	0.0	$0	0.0%
SUNSET POINT S.V.	$201,518	$1,976	1,203.7	3.3%	880.0	$214,174	67.2%
VAL QUENTIN S.V.	$288,225	$3,695	2,251.4	7.3%	1,952.0	$3,547	2.9%
WAIPAROUS S.V.	$0	$0	0.0	0.0%	0.0	$0	0.0%
WEST BAPTISTE S.V.	$0	$0	0.0	0.0%	0.0	$0	0.0%
WEST COVE S.V.	$0	$0	0.0	0.0%	0.0	$0	0.0%
WHISPERING HILLS S.V.	$0	$0	0.0	0.0%	0.0	$0	0.0%
WHITE GULL S.V.	$0	$0	0.0	0.0%	0.0	$0	0.0%
WHITE SANDS S.V.	$0	$0	0.0	0.0%	0.0	$0	0.0%
YELLOWSTONE S.V.	$0	$0	0.0	0.0%	0.0	$0	0.0%

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ATHABASCA CTY. NO. 12	$1,155,690	$190	144.9	0.8%	216.9	$140,899	1.8%
BARRHEAD CTY. NO. 11	$693,790	$121	92.6	0.7%	185.8	$166,424	4.0%
BEAVER CTY. NO. 9	$320,464	$59	45.4	0.2%	44.8	$48,246	0.7%
CAMROSE CTY. NO. 22	$2,985,245	$399	305.2	1.3%	348.6	$495,778	5.4%
FLAGSTAFF CTY. NO. 29	$0	$0	0.0	0.0%	0.0	$0	0.0%
FORTY MILE CTY. NO. 8	$200,868	$60	46.0	0.1%	33.0	$35,076	0.5%
GRANDE PRAIRIE CTY. NO. 1	$285,245	$24	18.1	0.1%	16.6	$46,773	0.4%
LAC STE. ANNE CTY. NO. 28	$194,980	$25	19.2	0.1%	30.2	$24,961	0.4%
LACOMBE CTY. NO. 14	$0	$0	0.0	0.0%	0.0	$0	0.0%
LAMONT CTY. NO. 30	$0	$0	0.0	0.0%	0.0	$0	0.0%
LEDUC CTY. NO. 25	$1,773,988	$157	120.2	0.2%	63.5	$402,759	1.9%
LETHBRIDGE CTY. NO. 26	$737,775	$89	68.2	0.3%	82.3	$115,418	1.7%
MINBURN CTY. NO. 27	$0	$0	0.0	0.0%	0.0	$0	0.0%
MOUNTAIN VIEW CTY. NO. 17	$11,069	$1	1.0	0.0%	0.6	$12,046	0.1%
NEWELL CTY. NO. 4	$164,323	$27	20.4	0.0%	9.9	$22,503	0.4%
PAINTEARTH CTY. NO. 18	$0	$0	0.0	0.0%	0.0	$0	0.0%
PARKLAND CTY. NO. 31	$3,765,062	$180	137.5	0.3%	88.8	$1,032,855	4.9%
PONOKA CTY. NO. 3	$0	$0	0.0	0.0%	0.0	$0	0.0%
RED DEER CTY. NO. 23	$400,919	$29	22.0	0.1%	18.2	$54,615	0.4%
SMOKY LAKE CTY. NO. 13	$702,940	$252	192.6	0.6%	161.8	$157,693	3.5%
ST. PAUL CTY. NO. 19	$1,430,497	$217	165.8	0.8%	220.1	$456,976	6.1%
STETTLER CTY. NO. 6	$294,623	$57	43.5	0.1%	33.3	$38,859	0.6%
STRATHCONA CTY. NO. 20	$36,955,417	$690	527.3	1.5%	403.6	$6,079,858	9.6%
THORHILD CTY. NO. 7	$937,836	$303	231.6	1.2%	312.8	$215,063	2.8%
TWO HILLS CTY. NO. 21	$1,911,928	$620	473.5	1.6%	413.5	$388,655	7.0%
VERMILION RIVER CTY. NO. 24	$1,027,186	$127	96.8	0.4%	101.4	$831,954	6.6%
VULCAN CTY. NO. 2	$0	$0	0.0	0.0%	0.0	$0	0.0%
WARNER CTY. NO. 5	$0	$0	0.0	0.0%	0.0	$0	0.0%
WETASKIWIN CTY. NO. 10	$2,803,215	$294	225.0	0.8%	212.8	$248,858	2.0%
WHEATLAND CTY. NO. 16	$23,646	$4	3.3	0.0%	1.4	$6,318	0.1%

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ACADIA MD. NO. 34	$280,875	$454	444.4	1.2%	484.5	$56,891	4.5%
BIGHORN MD. NO. 8	$0	$0	0.0	0.0%	0.0	$0	0.0%
BONNYVILLE MD. NO. 87	$683,565	$66	64.4	0.3%	104.1	$96,190	1.5%
BRAZEAU MD. NO. 77	$2,161,869	$397	388.0	0.4%	182.7	$512,776	6.4%
CARDSTON MD. NO. 6	$0	$0	0.0	0.0%	0.0	$0	0.0%
CLEARWATER MD. NO. 99	$119,110	$12	11.8	0.0%	6.9	$167,759	1.5%
CYPRESS MD. NO. 1	$0	$0	0.0	0.0%	0.0	$0	0.0%
FAIRVIEW MD. NO. 136	$452,381	$238	232.4	0.7%	303.0	$115,715	5.5%
FOOTHILLS MD. NO. 31	$1,800,000	$191	186.6	0.3%	145.3	$0	0.0%
KNEEHILL MD. NO. 48	$0	$0	0.0	0.0%	0.0	$0	0.0%
PEACE MD. NO. 135	$342,027	$224	219.0	0.6%	249.3	$47,382	2.7%
PINCHER CREEK MD. NO. 9	$185,297	$60	58.6	0.1%	42.0	$36,340	0.8%
PROVOST MD. NO. 52	$151,534	$56	54.4	0.1%	25.9	$21,341	0.3%
ROCKY VIEW MD. NO. 44	$3,263,724	$187	182.5	0.3%	130.1	$552,361	3.0%
SMOKY RIVER MD. NO. 130	$170,906	$60	58.6	0.3%	122.1	$30,120	0.5%
SPIRIT RIVER MD. NO. 133	$74,100	$87	85.4	0.2%	98.0	$0	0.0%
STARLAND MD. NO. 47	$141,426	$67	65.2	0.1%	40.7	$19,485	0.5%
STURGEON MD. NO. 90	$606,859	$43	42.3	0.1%	37.4	$103,027	1.1%
TABER MD. NO. 14	$0	$0	0.0	0.0%	0.0	$0	0.0%
WAINWRIGHT MD. NO. 61	$0	$0	0.0	0.0%	0.0	$0	0.0%
WESTLOCK MD. NO. 92	$759,926	$109	106.3	0.5%	228.0	$117,269	1.3%
WILLOW CREEK MD. NO. 26	$0	$0	0.0	0.0%	0.0	$0	0.0%

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I.D. NO. 5	$0	$0	0.0	0.0%	0.0	$0	0.0%
I.D. NO. 6	$0	$0	0.0	0.0%	0.0	$0	0.0%
I.D. NO. 7	$214,740	$185	268.4	1.0%	554.3	$35,743	4.5%
I.D. NO. 8	$0	$0	0.0	0.0%	0.0	$0	0.0%
I.D. NO. 14	$186,671	$23	33.0	0.0%	13.6	$27,877	0.4%
I.D. NO. 15	$380,266	$133	192.8	0.1%	63.9	$52,456	1.6%
I.D. NO. 16	$234,645	$44	63.7	0.0%	22.6	$33,181	0.6%
I.D. NO. 17	$1,588,635	$127	183.4	0.2%	98.5	$185,992	1.5%
I.D. NO. 18	$184,660	$20	29.1	0.0%	6.1	$26,434	0.2%
I.D. NO. 19	$0	$0	0.0	0.0%	0.0	$0	0.0%
I.D. NO. 20	$316,493	$108	156.8	0.2%	137.4	$46,482	2.3%
I.D. NO. 21	$132,652	$44	64.2	0.1%	66.9	$18,832	0.9%
I.D. NO. 22	$242,761	$55	78.9	0.2%	88.8	$34,782	1.6%
I.D. NO. 23	$1,581,506	$228	329.7	0.6%	347.8	$223,696	5.3%
SPECIAL AREAS (2 3 AND 4)	$0	$0	n/a	0.0%	n/a	$0	0.0%